

# **CITY AUDITOR'S OFFICE**



## **ANNUAL AUDIT RECOMMENDATION FOLLOW-UP AS OF JUNE 30, 2006**

**Report No. CAO 2600-0607-03**

**August 29, 2006**

**RADFORD K. SNELDING, CPA, CIA, CFE  
CITY AUDITOR**

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# ANNUAL AUDIT RECOMMENDATION FOLLOW-UP REPORT CAO 2600-0607-03

## BACKGROUND





The City Auditor's Office has provided 942 audit recommendations requiring corrective action to City Departments since January 1, 1999. This report summarizes the status of these audit recommendations as of June 30, 2006.

## OBJECTIVES

The objective of our follow-up program is to ensure that audit recommendations are being appropriately addressed by City management and to track the status of the recommendations. Much of the benefit from audit work is not in the findings reported or the recommendations made, but in their effective resolution. City management is responsible for addressing audit recommendations. This follow-up is a process to help management fulfill this responsibility.

## SCOPE AND METHODOLOGY

Our follow-up program is in accordance with Operating Instruction A. 050 of the City Auditor's Office Operating Instruction Manual. The status of each audit recommendation is identified using the following classifications:

	<b>Complete</b>	The recommendation has been implemented or some other action has been taken to effectively correct the deficiency.
	<b>Incomplete</b>	The recommendation has not been implemented.
	<b>Extended</b>	The recommendation has not been implemented due to circumstances beyond the department's control.
	<b>Not Due</b>	Due date identified by management has not passed.

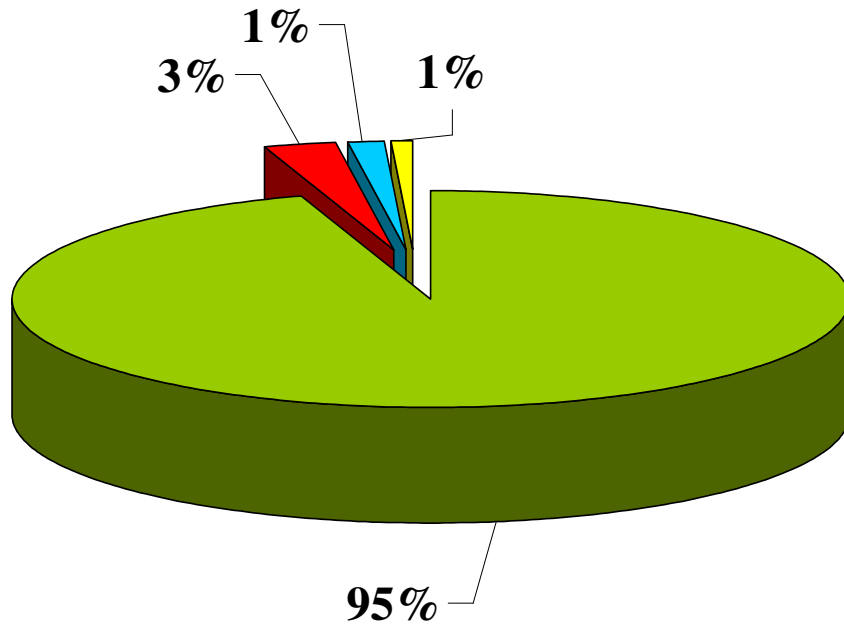
For each audit recommendation, City management provides an estimated completion date. An audit recommendation is classified as being **Not Due** until this date has passed and then the audit recommendation becomes **Incomplete** or **Extended**. An audit recommendation remains in one of these classifications until City management completes the recommendation and notifies our Office. Subsequently, audit staff obtain and evaluate evidence supporting management's representation. If the evidence demonstrates that the recommendation has been adequately addressed, the auditor identifies the recommendation as being **Complete**.

## CONCLUSION

The accompanying charts/tables (pages 2 to 4) summarize the status of the audit recommendations in total and by department. Following the charts, each audit recommendation classified as **Incomplete**, **Extended**, or **Not Due** is listed by department with Management's Plan of Action. **Management Comments** and **Auditor Comments** are noted with some recommendations.

While city management has made progress toward the implementation of the audit recommendations contained in the various reports, additional efforts should be made in finalizing incomplete recommendations.

## 942 Recommendations January 1999 – June 2006



Fiscal Year	Complete	Incomplete	Extended	Not Due	Total
2005-2006	51	11	2	7	71
2004-2005	63	8	3	0	74
2003-2004	39	0	0	0	39
2002-2003	85	3	0	0	88
2001-2002	154	1	3	0	158
2000-2001	111	2	0	0	113
1999-2000	393	1	5	0	399
<b>Total</b>	<b>896</b>	<b>26</b>	<b>13</b>	<b>7</b>	<b>942</b>

## 26 Incomplete Recommendations Summary

	Fiscal Year							
Department	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	TOTAL
City Manager	0	0	0	0	0	1	0	1
Field Operations	0	0	0	0	0	3	0	3
Finance & Business Services	0	2	1	3	0	3	0	9
Leisure Services	0	0	0	0	0	1	11	12
Municipal Court	1	0	0	0	0	0	0	1
<b>TOTAL</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>8</b>	<b>11</b>	<b>26</b>

## 896 Complete Recommendations Summary

	Fiscal Year							
Department	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	TOTAL
AFI	--	--	11	--	--	--	--	11
Building & Safety	54	1	--	--	--	--	--	55
City Attorney	--	--	--	--	1	--	--	1
City Manager	14	8	1	5	6	8	--	42
Detention & Enf.	2	6	6	--	--	--	7	21
Field Operations	3	--	22	25	--	21	5	76
Finance & Business Services	43	29	42	23	2	2	3	144
Fire & Rescue	30	--	--	--	--	--	--	30
Human Resources	41	32	--	26	2	2	--	103
Information Technologies	83	--	37	--	--	4	--	124
Leisure Services	87	2	24	6	--	25	33	177
Municipal Court	28	10	--	--	--	--	3	41
Neighborhood Services	--	--	--	--	4	--	--	4
Office of Business Development	--	--	--	--	21	--	--	21
Planning & Development	8	--	--	--	3	--	--	11
Public Works	--	23	11	--	--	1	--	35
<b>TOTAL</b>	<b>393</b>	<b>111</b>	<b>154</b>	<b>85</b>	<b>39</b>	<b>63</b>	<b>51</b>	<b>896</b>

## ***DETAIL STATUS***

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### ***City Manager***

#### **Audit of Controls Over City Utility Payments And Costs**

<b><i>1</i></b>	<b>2001 0405 03</b>	02.	1.	Utility Information	Incomplete	11
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### ***Detention and Enforcement***

#### **Audit of Detention and Enforcement Training Unit**

<b><i>2</i></b>	<b>1401 0506 06</b>	1.		Training Database Limitations	Not Due	12
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<b><i>3</i></b>	<b>1401 0506 06</b>	2.		Training Database Differences	Not Due	13
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<b><i>4</i></b>	<b>1401 0506 06</b>	3.	1.	Firearm Qualifications	Not Due	14
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<b><i>5</i></b>	<b>1401 0506 06</b>	4.		2004 P.O.S.T. Reporting	Not Due	15
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<b><i>6</i></b>	<b>1401 0506 06</b>	5.		Instructor Files	Not Due	16
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<b><i>7</i></b>	<b>1401 0506 06</b>	6.		Training Operations Manual	Not Due	17
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<b><i>8</i></b>	<b>1401 0506 06</b>	8.		D&E Policy Issues	Not Due	18
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### ***Field Operations***

#### **Audit of Durango Hills Golf Course Management Contract**

<b><i>9</i></b>	<b>1701 0405 05</b>	05.	2.	Sales Tax Collection and Remittance	Incomplete	19
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<b><i>10</i></b>	<b>1701 0405 05</b>	06.	1.	Sales Tax For Purchases	Incomplete	19
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<b><i>11</i></b>	<b>1701 0405 05</b>	07.	1.	Property Tax	Incomplete	20
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#### **Audit of City Vehicle Replacement Program**

<b><i>12</i></b>	<b>1702 0506 02</b>	02.	1.	Projected Vehicle Useful Lives	Extended	20
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## ***DETAIL STATUS***

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### ***Field Operations***

#### **Audit of City Vehicle Replacement Program**

**13**    **1702 0506 02**    02.    2.    Projected Vehicle Useful Lives    Extended    21

### ***Finance and Business Services***

#### **Audit of Parking Enforcement and Collections**

**14**    **1401 0001 02**    01.    1.    Delinquent Parking Citation Collections    Incomplete    22

**15**    **1401 0001 02**    09.    3.    Parking Planning, Coordination, and Oversight    Incomplete    23

#### **Audit of Wastewater Pollution Control Facility and Sewer Services**

**16**    **1501 0102 02**    B. 02.    1.    Sewer Fee Billings    Extended    24

**17**    **1501 0102 02**    B. 04.    1.    Performance Reports    Extended    24

**18**    **1501 0102 02**    B. 04.    2.    Performance Reports    Extended    25

#### **Audit of City Investments**

**19**    **601 0102 04**    06.    1.    Proficiency / Training of Backup Investment Personnel    Incomplete    25

#### **Audit of Special Improvement District Administration**

**20**    **602 0203 04**    06.    1.    Fee Waivers    Incomplete    26

**21**    **602 0203 04**    07.    1.    Foreclosure Sales    Incomplete    26

**22**    **602 0203 04**    09.    2.    Account Reconciliations    Incomplete    27

#### **Audit of Controls Over City Utility Payments And Costs**

**23**    **2001 0405 03**    03.    1.    Allocation of Utility Costs    Extended    28

#### **Special Report: Vendor/Employee File Review**

**24**    **2500 0405 07**    01.    1.    Consistent Data Input    Incomplete    29



## ***DETAIL STATUS***

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### ***Finance and Business Services***

#### **Special Report: Vendor/Employee File Review**

**25**    **2500 0405 07**    02.    1.    Employee Contractors    Incomplete    30

**26**    **2500 0405 07**    02.    2.    Employee Contractors    Incomplete    31

### ***Information Technologies***

#### **Audit of Controls Over City Utility Payments And Costs**

**27**    **2001 0405 03**    01.    2.    Utility Usage Monitoring    Extended    32

### ***Leisure Services***

#### **Audit of Cash Handling Controls At Chuck Minker Sports Complex**

**28**    **2200 0405 01**    01.    08.    Cashier Operations-Surveillance Camera    Extended    33

#### **Audit of Cash Handling controls At Dula Gymnasium**

**29**    **2200 0405 02**    03.    01.    Cash Collections For Non-City Organizations    Incomplete    33

#### **Internal Controls Review Activity Report - June 30, 2005**

**30**    **2900 0506 03**    ICR 009    1.    Theft of Safekey Services    Incomplete    34

**31**    **2900 0506 03**    ICR 009    2.    Theft of Safekey Services    Incomplete    34

**32**    **2900 0506 03**    ICR 022    1.    Stupak Community Center Vending Machines    Incomplete    35

**33**    **2900 0506 03**    ICR 022    2.    Stupak Community Center Vending Machines    Incomplete    36

**34**    **2900 0506 03**    ICR 022    3.    Stupak Community Center Vending Machines    Incomplete    37

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### ***Leisure Services***

#### **Internal Control Review Activity Report - December 31, 2005**

<b>35</b>	<b>2900 0506 05</b>	ICR 019	1.	ICR: Department of Leisure Services – Procurement Card Misuse at Stupak Community Center	Incomplete	38
<b>36</b>	<b>2900 0506 05</b>	ICR 019	2.	ICR: Department of Leisure Services – Procurement Card Misuse at Stupak Community Center	Incomplete	39
<b>37</b>	<b>2900 0506 05</b>	ICR 019	3.	ICR: Department of Leisure Services – Procurement Card Misuse at Stupak Community Center	Incomplete	39
<b>38</b>	<b>2900 0506 05</b>	ICR 019	4.	ICR: Department of Leisure Services – Procurement Card Misuse at Stupak Community Center	Incomplete	40
<b>39</b>	<b>2900 0506 05</b>	ICR 019	5.	ICR: Department of Leisure Services – Procurement Card Misuse at Stupak Community Center	Incomplete	40
<b>40</b>	<b>2900 0506 05</b>	ICR 019	6.	ICR: Department of Leisure Services – Procurement Card Misuse at Stupak Community Center	Incomplete	41

### ***Municipal Court***

#### **Las Vegas Municipal Court**

<b>41</b>	<b>1999 07</b>	B. 03.	i.	Correspondence With Defendants	Extended	42
<b>42</b>	<b>1999 07</b>	B. 03.	ii.	Correspondence With Defendants	Extended	42
<b>43</b>	<b>1999 07</b>	C. 02.	iii.	User Passwords For Court System	Extended	43

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### *Municipal Court*

#### **Las Vegas Municipal Court**

<b>44</b>	<b>1999 07</b>	C. 04.	ii.	Limits On Cash In Drawers	Extended	43
<b>45</b>	<b>1999 07</b>	D. 01.		Audit Trail Reports and Monitoring	Incomplete	44
<b>46</b>	<b>1999 07</b>	D. 02.		Bail Register Report Errors	Extended	45

**DETAIL:**

**DEPARTMENTAL AUDIT  
RECOMMENDATION FOLLOW-UP**

**City Manager**

**Due Date : 10/4/2005**

**Incomplete**

- 1**      **2001 0405 03**      **Audit of Controls Over City Utility Payments And Costs**  
**02.          1.          Utility Information**

**Recommendation:**

**In conjunction with the development of a utility usage monitoring program, the City Manager's Office working with Field Operations, Public Works, Information Technology and the Department of Finance should address the identified utility information deficiencies and coordinate the enhancement of the utility information available for use in the program.**

**Management's Plan of Action:**

**The issues brought forth in the audit will need to be addressed through organizational change. To that end, the City Manager's Office has created a Utility Management Task Force to address the issues. The Task Force will include, at a minimum, representatives from Finance and Business Services, Field Operations, Public Works, and Information Technologies. The Task Force will facilitate the development of a coordinated process for obtaining, managing and processing payments for utility services, specifically power, water, gas, cable, and solid waste.**

**The process will include identification and analysis of existing processes and lines of responsibility. It will identify the functional needs of utility stakeholders and create both an organizational as well as a technical solution to manage the program. This Task Force will address the recommendations brought forward in Findings 1 through 6.**

**We estimate addressing organizational needs in six months, and technological needs in 15 to 18 months. We appreciate the efforts of the auditors in their review of this process and look forward to their continued input as we respond to their findings.**

**Auditor:** B. Mocek

**Auditor's Comment:**

**The identified deficiencies are in-process of being reviewed and addressed by the Utilities Coordinator. As they are addressed, the auditors are verifying the correction of deficiencies.**

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.

**Detention and Enforcement**

**Due Date : 12/1/2006**

**Not Due**

**2    1401   0506 06    Audit of Detention and Enforcement Training Unit**

**1.                    Training Database Limitations**

**Recommendation:**

**D&E management working with Training should evaluate alternative training software packages that will better meet the needs of Training and the entire Department. D&E management should purchase and implement new training software. The training software package should include, at a minimum, the following functions:**

- Functions that allow for efficient, consistent, and accurate data entry of training attended.**
- Decision making functions to allow for automatic evaluation of the training status of employees against D&E policies, and P.O.S.T., ACA, and CALEA standards.**
- Read-only access and report generation capabilities by other D&E units for independent verification of the accuracy of their training records.**
- Reporting functions that effectively summarize the training status of employees.**
- Audit trail features to track changes to the system.**

**Management's Plan of Action:**

**Management and training have evaluated alternative training software packages. We are in the process of selecting a package with input from City Information Technologies. Once the software has been purchased, implementation will include training and configuration.**

**Auditor:** B. Smith

**Auditor's Comment:**

**Per D&E management, D&E is in the process of selecting a new training software package with input from IT. This new software is anticipated to be purchased and implemented by December 2006.**

**Detention and Enforcement**

**Due Date : 12/1/2006**

**Not Due**

- 3      1401   0506 06      Audit of Detention and Enforcement Training Unit  
          2.                   Training Database Differences

**Recommendation:**

Training should develop, document, and implement a standard protocol for data input into the training database. This protocol should include, at a minimum, the following:

- Standard course titles for classes attended by employees.
- Standards for identification of date of training when a training course is held over a period of days.
- Standards for documentation of authorized firearms.
- Standards for documentation of firearm qualifications, whether an officer passed or failed, and remedial training.
- Standards for entry of new employees into the database.

**Management's Plan of Action:**

A standard protocol for data entry has been developed and is a component of the specifications identified for the software evaluation. Once the software has been selected and purchased, implementation will include training and configuration.

**Auditor:** B. Smith

**Auditor's Comment:**

Per D&E Management, this recommendation will be addressed in conjunction with the implementation of the new training software.

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.

**Detention and Enforcement**

**Due Date : 8/1/2006**

**Not Due**

- 4**      **1401 0506 06**      **Audit of Detention and Enforcement Training Unit**  
          **3.**            **1.**            **Firearm Qualifications**

**Recommendation:**

**D&E management should evaluate the firearms authorization and qualification documentation process and address the noted deficiencies. Once complete information is available, Training should implement procedures to track the qualification status of officers on all authorized firearms.**

**Management's Plan of Action:**

**D&E identified, evaluated, and purchased a firearms program capable of meeting all noted deficiencies.**

**Auditor:** B. Smith

**Auditor's Comment:**

**Per D&E Management, they have purchased and installed "Range Master Pro" training program giving the department the ability to track all officers, assigned firearms, unassigned firearms, firearm maintenance, firearm qualifications, and equipment inventory. This is a start to addressing the identified deficiencies in the firearms authorization and qualification documentation process and improving procedures to track the qualification status of officers on all authorized firearms.**

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.



	<b><u>Detention and Enforcement</u></b>	<b><u>Due Date : 7/1/2006</u></b>	<b><u>Not Due</u></b>
5	1401 0506 06 Audit of Detention and Enforcement Training Unit 4. 2004 P.O.S.T. Reporting		

**Recommendation:**

Training should annually summarize P.O.S.T. training exceptions according to the training records and ensure the annual P.O.S.T. Individual Training Report properly reflects this information. Any known errors in the training records should be corrected so that the information in the training records supports the annual P.O.S.T. Individual Training Report. Training should follow-up on all reported training exceptions to ensure that officers maintain their proficiency in all required areas.

**Management's Plan of Action:**

A policy has been created stating that annually, the Professional Standards Unit will audit the peace officer training records to ensure they are in accordance with NAC and all exceptions will be forwarded to P.O.S.T.

The 2004 list of exceptions has been forwarded to P.O.S.T. (June 2006)

**Estimated Date of Completion:** Policy revision will be reviewed by applicable labor unions and ready for dissemination July 2006.

*Auditor:* B. Smith

**Auditor's Comment:**

Auditors will review process followed in preparing 2006 P.O.S.T. report to verify that this recommendation has been appropriately addressed.

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.

	<u><b>Detention and Enforcement</b></u>	<u><b>Due Date : 7/1/2006</b></u>	<u><b>Not Due</b></u>
<b>6</b>	<b>1401 0506 06 Audit of Detention and Enforcement Training Unit</b>		
	<b>5. Instructor Files</b>		

**Recommendation:**

**Training should improve its monitoring of instructor compliance with NAC and D&E policy as follows:**

- **Create a formal process for monitoring and documenting compliance by instructors with NAC.**
- **Improve the organization of instructor documentation supporting compliance with NAC.**
- **Conduct annual audits of instructor documentation as required by D&E policy.**

**Management's Plan of Action:**

**A policy has been revised stating that bi-annually, the Training Unit will audit the instructors' certifications and ensure they are in accordance with NAC and D&E policy.**

**Estimated Date of Completion: Policy revision will be reviewed by applicable labor unions and ready for dissemination July 2006.**

**Auditor:** B. Smith

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.

	<u><b>Detention and Enforcement</b></u>	<u><b>Due Date : 8/1/2006</b></u>	<u><b>Not Due</b></u>
7	1401 0506 06 Audit of Detention and Enforcement Training Unit 6. Training Operations Manual		

**Recommendation:**

Training should create a Training Operations Manual that includes, at a minimum, the following elements:

- Training officer responsibilities for monitoring compliance with departmental training policies and the P.O.S.T., CALEA, and ACA requirements
- Training database use protocol (e.g., data entry standards, standard reports)
- Training records filing protocol
- Primary contact information for other divisions, departments, and agencies
- Annual training scheduling process
- Academy preparation process
- Academy Staff Operations Manual
- Process to monitor training required in an increment other than annually (e.g., biennial City mandated training)
- Process to monitor compliance with instructor education and certification requirements
- Internal and external reporting requirements
- Process to prepare the annual P.O.S.T. Individual Training Report
- Process for follow-up on reported P.O.S.T. training exceptions to ensure that officers maintain their proficiency in all required areas
- Responsibilities in supporting the Training Committee

**Management's Plan of Action:**

The first draft of a Training Operations Manual has been circulated for review, to include input and feedback.

*Auditor:* B. Smith

**Detention and Enforcement**

**Due Date : 7/1/2006**

**Not Due**

- 8      1401   0506 06      Audit of Detention and Enforcement Training Unit  
8.                      D&E Policy Issues

**Recommendation:**

D&E management should further emphasize to D&E employees the importance of the timely submittal of training information to Training. Training should inform the Training Committee and D&E management of employees and/or D&E units who fail to submit timely training information. D&E management should provide clarification on the noted conflicting practices and policies and adjust documented policies as needed.

**Management's Plan of Action:**

Policy revision reflects employee training documentation will be submitted within thirty days of when training has been completed.

**Estimated Date of Completion:** Policy revision will be reviewed by applicable labor unions and ready for dissemination July 2006.

**Auditor:** B. Smith

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.

**Field Operations**

**Due Date : 9/30/2005**

**Incomplete**

- 9      1701   0405   05      Audit of Durango Hills Golf Course Management Contract  
05.      2.      Sales Tax Collection and Remittance

**Recommendation:**

If the Contractor fails to obtain a refund from the Department of Taxation, the Project Manager should require the Contractor to reimburse the City for the sales tax overpayments.

**Management's Plan of Action:**

The City will provide assistance to the Contractor to obtain a refund of the sales tax. If such efforts are unproductive, the City will issue a claim against the Contractor as recommended.

*Auditor:* W. Cimo

**Auditor's Comment:**

The City Attorney's Office is reviewing this issue.

**Field Operations**

**Due Date : 3/31/2006**

**Incomplete**

- 10      1701   0405   05      Audit of Durango Hills Golf Course Management Contract  
06.      1.      Sales Tax For Purchases

**Recommendation:**

The Project Manager should consult with the City Attorney's Office to determine whether DHGC can take advantage of the City's tax exemption status. If DHGC is unable to take advantage of the City's tax exemption status, the Project Manager should evaluate the tax implications of outsourcing the golf course operation and consider other possible alternatives to minimize DHGC's operating costs.

**Management's Plan of Action:**

Given the procedure what has been in place, we take some exception to the findings in that the Project Manager did not see invoices which would have shown sales tax being paid. The Project Manager will meet with the City Attorney's Office and the Purchasing Division to determine how purchases at the DHGC should be made to take advantage of the City's tax exempt status and to minimize operating costs.

*Auditor:* W. Cimo

**Auditor's Comment:**

The City Attorney's Office is reviewing this issue.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

	<b><u>Field Operations</u></b>	<b><u>Due Date : 6/30/2005</u></b>	<b><u>Incomplete</u></b>
<b>11</b>	<b>1701 0405 05</b>	<b>Audit of Durango Hills Golf Course Management Contract</b>	
	<b>07. 1.</b>	<b>Property Tax</b>	

**Recommendation:**

**The Project Manager should seek formal resolution from the City Attorney's Office as to whether the current outsourcing arrangement for DHGC qualifies for tax exemption.**

**Management's Plan of Action:**

**The Project Manager should certainly be involved, however, a directive for formal resolution from the City Attorney's Office would be more appropriately made from the City Manager's Office.**

**Auditor:** W. Cimo

**Auditor's Comment:**

**The City Attorney's Office is reviewing this issue.**

	<b><u>Field Operations</u></b>	<b><u>Due Date : 6/1/2006</u></b>	<b><u>Extended</u></b>
<b>12</b>	<b>1702 0506 02</b>	<b>Audit of City Vehicle Replacement Program</b>	
	<b>02. 1.</b>	<b>Projected Vehicle Useful Lives</b>	

**Recommendation:**

**The Fleet Services Manager should assign each vehicle's projected useful life based on the history of the vehicle being replaced and the projected annual usage.**

**Auditor:** B. Smith

**Auditor's Comment:**

**Per discussions with Fleet Services Management, HANSEN system enhancements will be implemented to address this recommendation.**

**Field Operations**

**Due Date : 1/3/2006**

**Extended**

- 13**    **1702 0506 02**    **Audit of City Vehicle Replacement Program**  
**02.**        **2.**        **Projected Vehicle Useful Lives**

**Recommendation:**

**The Fleet Services Manager should consider rotating low-use and high-use vehicles among staff/departments to balance and optimize the use of all vehicles in the fleet.**

**Auditor:** B. Smith

**Auditor's Comment:**

**Per discussions with Fleet Services Management, HANSEN system enhancements will be implemented to address this recommendation.**

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.

	<u><b>Finance and Business Services</b></u>	<u><b>Due Date : 2/1/2001</b></u>	<u><b>Incomplete</b></u>
<b>14</b>	<b>1401 0001 02</b>	<b>Audit of Parking Enforcement and Collections</b>	
	<b>01. 1.</b>	<b>Delinquent Parking Citation Collections</b>	

**Recommendation:**

We recommend that the Parking Collections Unit establish a formal delinquent parking fines and penalties collection program including the use of an automated case tracking system. City management should evaluate the internal resources necessary to operate a successful collections program and consider soliciting the services of a collection agency to further enhance their efforts.

**Management's Plan of Action:**

Agree with the above recommendations. An additional collections officer has been budgeted for fiscal year 2001 and employment began on August 17, 2000.

Furthermore, the City is also soliciting bids from collection agencies in connection with EMS bad debts. The EMS RFP will serve as a reference for another RFP that will consolidate various other departments that need collection services—which would include parking collections. Finance will work with IT on the use of an automated case tracking system. An investigation of commercial-off-the-shelf and in-house solutions will be conducted.

**Auditor:** B. Smith

**Auditor's Comment:**

The Collections Unit is currently working on formalizing its process and methodology. This recommendation will be closed once this is available and reviewed.

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.



	<u><i>Finance and Business Services</i></u>	<u><i>Due Date : 2/15/2001</i></u>	<u><i>Incomplete</i></u>
15	1401 0001 02 Audit of Parking Enforcement and Collections		
	09. 3. Parking Planning, Coordination, and Oversight		

**Recommendation:**

Improved monthly internal reports should be created that effectively communicate parking information to all City divisions involved in parking issues. Input on what data to include in these reports should be sought from all parties involved.

Distribution of these reports should be expanded to include all parties involved in parking decisions.

**Management's Plan of Action:**

Agree with recommendation. Will establish a formal parking quarterly report that will parallel the City's current Quarterly Revenue Report and Investment Report. This new report will be user friendly and will incorporate multiple years of trend analysis in both the financial and non financial areas.

*Auditor:* B. Smith

**Auditor's Comment:**

Per Department of Finance Management, "The Financial Services Division is working with IT to review the reports available in the Cardinal System. In addition, a Crystal Report Writer has been installed in the Parking and Hearings Office to aid in developing special reports to monitor statistical data that is not available in the standard reports available from Cardinal."

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

	<u><i>Finance and Business Services</i></u>	<u><i>Due Date : 10/1/2001</i></u>	<u><i>Extended</i></u>
16	1501 0102 02 Audit of Wastewater Pollution Control Facility and Sewer Services		
	B. 02. 1. Sewer Fee Billings		

**Recommendation:**

Sewer Services management should change the sewer services billing to a quarterly billing cycle and adjust the penalty policies to align with this change.

**Management's Plan of Action:**

The Business Services Division (BSD) is recommending a proposed Municipal Code change to a quarterly billing cycle where the penalty fee would be assessed on the outstanding balance for the quarter rather than the unpaid balance of the bill. These code changes are projected for implementation around October 2001.

*Auditor:* B. Smith

**Auditor's Comment:**

Per Department of Finance Management, "HANSEN schedule has been delayed until the Fall of 2006."

	<u><i>Finance and Business Services</i></u>	<u><i>Due Date : 12/31/2002</i></u>	<u><i>Extended</i></u>
17	1501 0102 02 Audit of Wastewater Pollution Control Facility and Sewer Services		
	B. 04. 1. Performance Reports		

**Recommendation:**

Sewer Services should create a monthly performance report with additional performance data needed by upper management.

**Management's Plan of Action:**

As mentioned, the BSD anticipates converting the current sewer billing system to the Oracle-based Hansen Industries system. The new system, fully integrated with the planning, building inspection, public works, business licensing, and finance functions, will allow for the creation of many different management reports. In order to best allocate personnel resources (both BSD and Information Technology), no changes will be made to the legacy system, but rather the improved management reports will be focused on the new Hansen system when it is brought up in late Fall, 2002.

*Auditor:* B. Smith

**Auditor's Comment:**

Per Department of Finance Management, "HANSEN schedule has been delayed until the Fall of 2006."

	<u><b>Finance and Business Services</b></u>	<u><b>Due Date : 12/31/2002</b></u>	<u><b>Extended</b></u>
<b>18</b>	<b>1501 0102 02</b>	<b>Audit of Wastewater Pollution Control Facility and Sewer Services</b>	
	<b>B. 04. 2.</b>	<b>Performance Reports</b>	

**Recommendation:**

**For information that is not easily accessible from the sewer service system, Sewer Services should work with Information Technologies to access this data.**

**Management's Plan of Action:**

As mentioned, the BSD anticipates converting the current sewer billing system to the Oracle-based Hansen Industries system. The new system, fully integrated with the planning, building inspection, public works, business licensing, and finance functions, will allow for the creation of many different management reports. In order to best allocate personnel resources (both BSD and Information Technology), no changes will be made to the legacy system, but rather the improved management reports will be focused on the new Hansen system when it is brought up in late Fall, 2002.

**Auditor:** B. Smith

**Auditor's Comment:**

**Per Department of Finance Management, "HANSEN schedule has been delayed until the Fall of 2006."**

	<u><b>Finance and Business Services</b></u>	<u><b>Due Date : 6/30/2002</b></u>	<u><b>Incomplete</b></u>
<b>19</b>	<b>601 0102 04</b>	<b>Audit of City Investments</b>	
	<b>06. 1.</b>	<b>Proficiency / Training of Backup Investment Personnel</b>	

**Recommendation:**

**The Treasury Division should have backup personnel trained in all aspects of the investment process and systems.**

**Management's Plan of Action:**

Treasury agrees that additional backup training is needed due to the limited number of professional staff assigned to the office.

**Auditor:** W. Cimo

**Auditor's Comment:**

**Management expects to have this completed by July 31, 2006.**

	<u><i>Finance and Business Services</i></u>	<u><i>Due Date : 12/31/2003</i></u>	<u><i>Incomplete</i></u>
20	602 0203 04 Audit of Special Improvement District Administration 06. 1. Fee Waivers		

**Recommendation:**

The City Treasurer's Office should develop written SID policies and procedures addressing fee waivers. The policies and procedures should address SID fee waiver authority, supporting waiver documentation requirements, and handling of waivers with related parties.

**Management's Plan of Action:**  
 We concur.

**Timetable:** We expect to have the policies and procedures complete by September 30, 2003.

**Auditor:** W. Cimo

**Auditor's Comment:**

According to management, the modification of all bond ordinances will be completed by December 2006.

	<u><i>Finance and Business Services</i></u>	<u><i>Due Date : 12/31/2003</i></u>	<u><i>Incomplete</i></u>
21	602 0203 04 Audit of Special Improvement District Administration 07. 1. Foreclosure Sales		

**Recommendation:**

The City Treasurer's Office should seek legal opinion on the City's application of NRS for foreclosure sales and then establish formal policies and procedures for foreclosure sales.

**Management's Plan of Action:**

The written policies and procedures will encompass the foreclosure sale process. We do not believe that a formal legal opinion is needed on our application of NRS, but we will have our outside counsel review the policies and procedures for compliance.

**Timetable:** We expect to have the policies and procedures complete by September 30, 2003.

**Auditor:** W. Cimo

**Auditor's Comment:**

Management anticipated a response from bond council by June 2006.

	<u><i>Finance and Business Services</i></u>	<u><i>Due Date : 12/31/2003</i></u>	<u><i>Incomplete</i></u>
22	602 0203 04 Audit of Special Improvement District Administration		
	09. 2. Account Reconciliations		

**Recommendation:**

The City Treasurer's Office should complete the reconciliation between SID deposits per the bank, the billing contractor, and the general ledger on a monthly basis.

**Management's Plan of Action:**

We concur. However, until we have adequate staffing to perform this work, we will be unable to keep these reconciliations current.

**Timetable:** We have asked for an additional staff position in the FY 2004 budget request.

**Auditor:** W. Cimo

**Auditor's Comment:**

The City Auditor's Office is working with management to gain an understanding of how the reconciliation is performed.

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.

	<u><b>Finance and Business Services</b></u>	<u><b>Due Date : 10/4/2005</b></u>	<u><b>Extended</b></u>
23	2001 0405 03 Audit of Controls Over City Utility Payments And Costs 03. 1. Allocation of Utility Costs		

**Recommendation:**

**In conjunction with the development of a utility usage monitoring program, the Department of Finance should develop and implement a more extensive utility cost allocation program.**

**Management's Plan of Action:**

The issues brought forth in the audit will need to be addressed through organizational change. To that end, the City Manager's Office has created a Utility Management Task Force to address the issues. The Task Force will include, at a minimum, representatives from Finance and Business Services, Field Operations, Public Works, and Information Technologies. The Task Force will facilitate the development of a coordinated process for obtaining, managing and processing payments for utility services, specifically power, water, gas, cable, and solid waste.

The process will include identification and analysis of existing processes and lines of responsibility. It will identify the functional needs of utility stakeholders and create both an organizational as well as a technical solution to manage the program. This Task Force will address the recommendations brought forward in Findings 1 through 6.

We estimate addressing organizational needs in six months, and technological needs in 15 to 18 months. We appreciate the efforts of the auditors in their review of this process and look forward to their continued input as we respond to their findings.

**Auditor:** B. Mocek

**Auditor's Comment:**

**Per the Department of Finance Management, "Finance and Business Services has begun the initial steps towards the implementation of a city facilities internal service fund. Finance will work with Field Operations to develop a full facilities and utilities inventory and identify maintenance requirements. This data set will be used as a basis for accurate distribution of costs. Implementation is planned for July 1, 2007." The implementation of a more extensive utility cost allocation program will follow once the utilities monitoring program is more fully developed.**

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.

	<u><b>Finance and Business Services</b></u>	<u><b>Due Date : 1/1/2006</b></u>	<u><b>Incomplete</b></u>
<b>24</b>	<b>2500 0405 07</b>	<b>Special Report: Vendor/Employee File Review</b>	
	<b>01. 1.</b>	<b>Consistent Data Input</b>	

**Recommendation:**

**Finance and Business Services (Purchasing and Contracts, Accounting, Business Services), Human Resources, and Information Technologies should consider updating and standardizing guidelines for entering data into city systems to make analysis easier.**

**Management's Plan of Action:**

**Finance and Business Services (Purchasing and Contracts and Accounting Operations), Human Resources and Information Technology will meet to review data input standardization guidelines and, where possible, develop and implement improvements that would improve capability for analysis of employee and vendor data.**

**Auditor:** W. Cimo

**Auditor's Comment:**

**On 04/19/06 a status update was received from Candace. They expect completion in August 2006.**

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.

	<u><i>Finance and Business Services</i></u>	<u><i>Due Date : 1/1/2006</i></u>	<u><i>Incomplete</i></u>
25	2500 0405 07 Special Report: Vendor/Employee File Review 02. 1. Employee Contractors		

**Recommendation:**

**Purchasing and Contracts should establish and document a procedure to refer employee contractors to Human Resources so an evaluation of potential conflicts of interest, and compliance with appropriate policies can be addressed.**

**Management's Plan of Action:**

**Purchasing and Contracts will modify the supplier profile form to specifically request a supplier to disclose if a principal in the firm is an employee of the City of Las Vegas and establish a field in the database to capture this information. Purchasing and Contracts will establish a practice of submitting the Supplier Profile form to Human Resources as notification of such outside employment.**

**Human Resources will partner with Finance and Business Services' Purchasing and Contracts Division to address the findings concerning the audit recommendations regarding this issue.**

**Auditor:** W. Cimo

**Auditor's Comment:**

**On 04/19/06 a status update was received from Candace. They expect completion in August 2006.**

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.



	<u><b>Finance and Business Services</b></u>	<u><b>Due Date : 1/1/2006</b></u>	<u><b>Incomplete</b></u>
26	2500 0405 07 Special Report: Vendor/Employee File Review 02. 2. Employee Contractors		

**Recommendation:**

**Human Resources should evaluate and improve the process to make employees aware that they must notify Human Resources if they are involved as an employee contractor.**

**Management's Plan of Action:**

**Purchasing and Contracts will modify the supplier profile form to specifically request a supplier to disclose if a principal in the firm is an employee of the City of Las Vegas and establish a field in the database to capture this information. Purchasing and Contracts will establish a practice of submitting the Supplier Profile form to Human Resources as notification of such outside employment.**

**Human Resources will partner with Finance and Business Services' Purchasing and Contracts Division to address the findings concerning the audit recommendations regarding this issue.**

**Auditor:** W. Cimo

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.

	<u><b>Information Technologies</b></u>	<u><b>Due Date : 10/4/2005</b></u>	<u><b>Extended</b></u>
27	2001 0405 03 Audit of Controls Over City Utility Payments And Costs		
	01. 2. Utility Usage Monitoring		

**Recommendation:**

In conjunction with the development of the utility usage monitoring program, Information Technologies should evaluate the needs of this program and use this information in establishing utility processing on a new systems platform.

**Management's Plan of Action:**

Information Technologies Management agrees that a program to monitor usage would establish the bases for identifying support solutions. The functional needs of the program, as well as whom and how many would be using it will help I.T. determine the appropriate system requirement. Early identification of the software requirements, users, and access will aid in the determination of the hardware component requirement as well. Additionally, the assessment of third party monitoring tools in the market could both automate and accelerate the discovery of system solutions and the implementation process.

**Auditor:** B. Mocek

**Auditor's Comment:**

The Utilities Coordinator is consulting with IT as needed to implement a utility usage monitoring program and in moving towards utility processing on a new systems platform.

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.

	<u><b>Leisure Services</b></u>	<u><b>Due Date : 10/10/2004</b></u>	<u><b>Extended</b></u>
28	2200 0405 01	Audit of Cash Handling Controls At Chuck Minker Sports Complex	
	01. 08.	Cashier Operations - Surveillance Camera	

**Recommendation:**

Leisure Services Management should re-direct the video feed from the front desk camera to a monitor in a location away from the front counter where it can be observed by supervisors.

**Management's Plan of Action:**

Leisure Services Center Coordinator will make request to Building Services to change video feed to the coordinator's office.

**Timetable:**

Request to change the video feed was made the week of October 10, 2004. Building Services staff plans to re-wire and run conduit to support the change in video location.

*Auditor:* B. Smith

**Auditor's Comment:**

Per Leisure Services Management, this recommendation will be addressed during a remodeling project at Chuck Minker.

	<u><b>Leisure Services</b></u>	<u><b>Due Date : 4/1/2005</b></u>	<u><b>Incomplete</b></u>
29	2200 0405 02	Audit of Cash Handling controls At Dula Gymnasium	
	03. 01.	Cash Collections For Non-City Organizations	

**Recommendation:**

Leisure Services should create policies and procedures addressing the collection of funds for non-city organizations by city staff.

**Management's Plan of Action:**

Leisure Services CLASS Administrator will develop and implement policies and procedures addressing the collection of funds for non-city organizations by city staff.

*Auditor:* B. Smith

**Auditor's Comment:**

Per Leisure Services Management, "Because of the Nevada Revised Statute (NRS) and the manner in which it addresses the rights of the Bureau of the Blind, Leisure Services is coordinating the development of this policy through the Office of the City Attorney to ensure any policy or procedure created in this area does not violate or infringe on their rights and entitlements. Anticipated completion date: September 1, 2006.

**Leisure Services**

**Due Date : 11/30/2005**

**Incomplete**

- 30 2900 0506 03 Internal Controls Review Activity Report - June 30, 2005  
ICR 009 1. Theft of Safekey Services

**Recommendation:**

Leisure Services Management should instruct employees to report requests by management employees to ignore or circumvent established policies and procedures. This should be reported to at least one level higher than management employees.

**Management's Plan of Action:**

Agree and will implement.

*Auditor:* G. Phillips

**Auditor's Comment:**

On 07/07/06 Leisure Services documentation was reviewed, and changes are to be made by August 2006. We will revisit in August to determine if they have been completed.

**Leisure Services**

**Due Date : 11/30/2005**

**Incomplete**

- 31 2900 0506 03 Internal Controls Review Activity Report - June 30, 2005  
ICR 009 2. Theft of Safekey Services

**Recommendation:**

Leisure Services Management should instruct supervisory personnel to document and file all disciplinary actions in keeping with city policy and principles of progressive discipline.

**Management's Plan of Action:**

The Recreation Division agrees and will implement.

*Auditor:* G. Phillips

**Auditor's Comment:**

On 07/07/06 Leisure Services documentation was reviewed, and changes are to be made by August 2006. We will revisit in August to determine if they have been completed.

**Leisure Services**

**Due Date : 12/1/2005**

**Incomplete**

32    2900   0506 03    Internal Controls Review Activity Report - June 30, 2005  
ICR 022 1.        Stupak Community Center Vending Machines

**Recommendation:**

Leisure Services Management should create policies and procedures on vending machines placed at Department sites. These policies and procedures should include the following elements:

- A member of upper management should only permit authorization of vending machine contracts. A standard contract could be developed.
- The Department should verify and document that all vending machine operators have their required business licenses.
- The Department should require that all payments from vending machine operators be made by check and mailed to a central location for processing (e.g., Administration Office).
- Standard documents for monitoring vending machine operations and vendor payments should be created and used.
- Vendors should provide Leisure Services with vending machine performance reports for verification of accuracy of payments received with percentage of sale contracts.

**Management's Plan of Action:**

- There is no written contract in place at Stupak at this time. One will be developed.
- The Stupak coordinator has verified and documented the vending machine operator at Stupak has the required business licenses.
- The supervisor has directed the Stupak Coordinator to inform the vendor that his payments need to be made by check to the City of Las Vegas. The check would then be inputted by staff into the CLASS system and deposited.
- A log was developed and will be utilized to record vendor operations and vendor payments.
- The vendor will be required to record the vending machine performance on the Stupak log. The staff will then check the accuracy of the sales percentage payments paid to the City of Las Vegas.

**Auditor:** G. Phillips

**Auditor's Comment:**

**On 06/30/06 Leisure Services revised the Estimated Completion Date to 9/1/06.**

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

**Leisure Services**

**Due Date : 12/1/2005**

**Incomplete**

- 33    2900   0506 03    Internal Controls Review Activity Report - June 30, 2005  
ICR 022 2.        Stupak Community Center Vending Machines

**Recommendation:**

**Leisure Services Management should prepare a listing of all Leisure Services site vending machines, their operators, and agreed-upon vendor payment amounts.**

**Management's Plan of Action:**

**Management is aware of the Stupak vending machines, vendor name and is waiting to clarifying the agreed-upon payment amounts when vendor returns from the Philippine Islands.**

**Auditor:** G. Phillips

**Auditor's Comment:**

**On 06/30/06 Leisure Services revised the Estimated Completion Date to 9/1/06.**

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

**Leisure Services**

**Due Date : 11/1/2005**

**Incomplete**

- 34 2900 0506 03 Internal Controls Review Activity Report - June 30, 2005  
ICR 022 3. Stupak Community Center Vending Machines

**Recommendation:**

Leisure Services Management should require that field supervisors regularly review vending machine operations at the sites they oversee.

**Management's Plan of Action:**

This review will be included during the Recreation Division monthly site visits.

**Auditor:** G. Phillips

**Auditor's Comment:**

On 06/30/06 Leisure Services revised the Estimated Completion Date to 9/1/06.

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.

**Leisure Services**

**Due Date : 5/5/2006**

**Incomplete**

- 35    2900   0506 05    Internal Control Review Activity Report - December 31, 2005  
 ICR 019 1.        ICR: Department of Leisure Services – Procurement Card Misuse at  
                          Stupak Community Center

**Recommendation:**

Leisure Services Management should develop improved departmental guidelines on the use of P-Cards. The following areas should be addressed:

- Acceptable and non-acceptable P-Card purchases for the Department.
- Guidelines on the purchases of gift cards and certificates. Considering the cash value of these purchases, consideration should be given to requiring documentation of who the cards/certificates were given to and for what purpose. Consideration should also be given to restricting the purchase of such items to a limited number of staff.
- Guidelines on the review of Community Center purchases. Consideration should be given to requiring a Community Center employee other than the P-Card holder to verify and initial that P-Card purchases were brought to the Center and are for business purposes.
- Guidelines on the use of blanket purchase agreements.
- Responsibilities and expectations of P-Card reviewers and approvers.

**Management's Plan of Action:**

Agree with the overall need to develop departmental guidelines. There is a work in progress to develop standardized guidelines. The department has already reduced P-Card holders by 25%, restricting those who have access to P-cards. Coordinators and Field Supervisors are responsible for review of purchases at their respective centers. Current systems have reduced/improved the time it takes to catch unlawful users of city resources and when they are caught the penalty has been severe. Guidelines for blanket purchase agreements exist and will be reviewed on a biannually basis. Improved and consistent training is very much needed and will be implemented.

**Auditor:** G. Phillips

**Auditor's Comment:**

**On 06/28/06 Leisure Services revised the Estimated Completion Date to 12/15/06.**

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.



**Leisure Services**

**Due Date : 6/6/2006**

**Incomplete**

- 36 2900 0506 05 Internal Control Review Activity Report - December 31, 2005  
ICR 019 2. ICR: Department of Leisure Services – Procurement Card Misuse at  
Stupak Community Center

**Recommendation:**

Leisure Services Management should provide additional training to its staff on City and Departmental P-Card policies and procedures.

**Management's Plan of Action:**

Agree

*Auditor:* G. Phillips

**Auditor's Comment:**

On 06/28/06 Leisure Services revised the Estimated Completion Date to 12/15/06.

**Leisure Services**

**Due Date : 4/5/2006**

**Incomplete**

- 37 2900 0506 05 Internal Control Review Activity Report - December 31, 2005  
ICR 019 3. ICR: Department of Leisure Services – Procurement Card Misuse at  
Stupak Community Center

**Recommendation:**

Leisure Services Supervisors should “review each P-Card expenditure to ensure the goods and services were necessary and for official use” as required by City policy.

**Management's Plan of Action:**

Agree. Already implementing.

*Auditor:* G. Phillips

**Auditor's Comment:**

On 06/28/06 Leisure Services revised the Estimated Completion Date to 12/15/06.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

**Leisure Services**

**Due Date : 4/5/2006**

**Incomplete**

- 38 2900 0506 05 Internal Control Review Activity Report - December 31, 2005  
 ICR 019 4. ICR: Department of Leisure Services – Procurement Card Misuse at  
 Stupak Community Center

**Recommendation:**

Leisure Services Management should evaluate P-Card review assignments to ensure designated reviewers can fulfill their review responsibilities.

**Management's Plan of Action:**

Agree. Field Supervisors will review before and after purchases.

*Auditor:* G. Phillips

**Auditor's Comment:**

On 06/28/06 Leisure Services revised the Estimated Completion Date to 12/15/06.

**Leisure Services**

**Due Date : 4/5/2006**

**Incomplete**

- 39 2900 0506 05 Internal Control Review Activity Report - December 31, 2005  
 ICR 019 5. ICR: Department of Leisure Services – Procurement Card Misuse at  
 Stupak Community Center

**Recommendation:**

Leisure Services Management should regularly review the P-Card process being followed by its staff to ensure policies and procedures are being followed.

**Management's Plan of Action:**

Agree

*Auditor:* G. Phillips

**Auditor's Comment:**

On 06/28/06 Leisure Services revised the Estimated Completion Date to 12/15/06.

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

	<u><b>Leisure Services</b></u>	<u><b>Due Date : 4/5/2006</b></u>	<u><b>Incomplete</b></u>
<b>40</b>	<b>2900 0506 05 Internal Control Review Activity Report - December 31, 2005</b> <b>ICR 019 6. ICR: Department of Leisure Services – Procurement Card Misuse at Stupak Community Center</b>		

**Recommendation:**

**Leisure Services P-Card reconcilers should distribute the original receipt documentation with the monthly P-Card summary report to Division Managers to improve the effectiveness of their review.**

**Management's Plan of Action:**

**Agree. Field Supervisors and Division Supervisors will be diligent in reviewing the original receipt documentation with the monthly P-Card summary report for accuracy and authorized uses; and held accountable for verifying the report for my approval.**

**Auditor:** G. Phillips

**Auditor's Comment:**

**On 06/28/06 Leisure Services revised the Estimated Completion Date to 12/15/06.**

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.

	<u><b>Municipal Court</b></u>	<u><b>Due Date : 6/30/2000</b></u>	<u><b>Extended</b></u>
<b>41</b>	<b>1999 07 Las Vegas Municipal Court</b>		
	<b>B. 03. i. Correspondence With Defendants</b>		

**Recommendation:**

In order to increase the effectiveness of the postcard mailings and avoid future waste in postage costs, management of the Court should work with the Information Technologies Department in making the required programming changes to ensure that the addresses being used for mailing are the most current in the System.

**Management's Plan of Action:**

Management of the Court will work with IT in making these programming changes. We estimate that the required programming changes will be made in June 2001.

*Auditor:* B. Smith

**Auditor's Comment:**

A new case management system is being implemented.

	<u><b>Municipal Court</b></u>	<u><b>Due Date : 6/30/2000</b></u>	<u><b>Extended</b></u>
<b>42</b>	<b>1999 07 Las Vegas Municipal Court</b>		
	<b>B. 03. ii. Correspondence With Defendants</b>		

**Recommendation:**

Management of the Court should work with the Information Technologies Department in developing the capability within the Court System for recording the history of all correspondence with defendants. The history of all correspondence should be retained and accessible for review on a consolidated basis via a screen or report. Changes to the correspondence history should be restricted. Implementation of this capability within the Court System will improve the efficiency of court personnel working on individual cases and customer service.

**Management's Plan of Action:**

Most, if not all, of the above recommendations will be implemented in the new computer system(s) in working towards a Court-wide paperless environment.

*Auditor:* B. Smith

**Auditor's Comment:**

A new case management system is being implemented.

	<b><u>Municipal Court</u></b>	<b><u>Due Date : 6/30/2000</u></b>	<b><u>Extended</u></b>
43	1999 07 Las Vegas Municipal Court		
	C. 02. iii. User Passwords For Court System		

**Recommendation:**

System access logs should be created and reviewed periodically by management for unusual access attempts.

**Management's Plan of Action:**

In designing the new Court system, system access logs will be requested and procedures implemented for their review.

*Auditor:* B. Smith

**Auditor's Comment:**

A new case management system is being implemented.

	<b><u>Municipal Court</u></b>	<b><u>Due Date : 6/30/2000</u></b>	<b><u>Extended</u></b>
44	1999 07 Las Vegas Municipal Court		
	C. 04. ii. Limits On Cash In Drawers		

**Recommendation:**

The Court System should be improved to allow clerks to determine how much cash they have collected.

**Management's Plan of Action:**

Management will look into the possibility of the legacy computer system keeping track of and indicating the amount of cash in each drawer.

*Auditor:* B. Smith

**Auditor's Comment:**

A new case management system is being implemented.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

	<u><b>Municipal Court</b></u>	<u><b>Due Date : 6/30/2000</b></u>	<u><b>Incomplete</b></u>
45	1999 07 Las Vegas Municipal Court		
	D. 01. Audit Trail Reports and Monitoring		
	<b>Recommendation:</b> While limited measures have been taken by the Court to monitor deletions, voids, corrections and additions, Court management is in need of a consolidated, user-friendly audit trail report which can be used for daily review of these transactions. Once such a report is designed, procedures should be implemented to have personnel of the Court Accounting Unit review the report on a daily basis for significant or unusual transactions.		
	<b>Management's Plan of Action:</b> Court management is looking into developing improved audit trail reports detailing voids, changes, additions, and adjustments on both revenue and non-revenue terminals. Once such reports are developed, procedures will be implemented for reviewing the reports for significant or unusual transactions. We anticipate developing these improved reports by June 2001.		
	<b>Auditor:</b> B. Smith		
	<b>Auditor's Comment:</b> While improved audit trail reports are now available, the procedures for use of these reports have not yet been formalized/documented. This recommendation will be closed upon receipt of these procedures.		

**Municipal Court**

**Due Date : 6/30/2000**

**Extended**

**46**            **1999 07    Las Vegas Municipal Court**  
**D. 02.            Bail Register Report Errors**

**Recommendation:**

**Court management should further investigate the errors within the Bail Register and procedures should be implemented to identify and monitor these errors in a more timely manner until the programming errors can be corrected. Court management should work with IT in addressing these issues.**

**Management's Plan of Action:**

**The Court has looked into these differences and has pinpointed the problems. The problems must be corrected through computer programming. We will continue to work with IT to correct them and in the meantime continue to manually research and correct the errors.**

**Auditor:** B. Smith

**Auditor's Comment:**

**A new case management system is being implemented.**

**Incomplete:** Not implemented.

**Extended:** Not implemented due to circumstances beyond the department's control.

**Not Due:** Due date identified by management has not passed.

**APPENDIX:**

**942 RECOMMENDATIONS**  
**(BY DEPARTMENT)**



**Annual Audit Recommendation Follow-Up**  
**Report No. CAO 2600-0607-03**  
**August 29, 2006**

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>AFI</b>						<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11</b>
<b>Special Report: The Animal Foundation International Review of Financial and Managerial Issues</b>										
<i>Financial and Managerial Issues</i>										
<b>1</b>	2300	0102	05		1.	✓				
<b>2</b>	2300	0102	05		2.	✓				
<b>3</b>	2300	0102	05		3.	✓				
<b>4</b>	2300	0102	05		5.	✓				
<b>Special Report: Animal Care and Shelter Services Follow-up On Prior Audit Recommendations</b>										
<i>Animal Foster Program</i>										
<b>5</b>	2300	0102	06	02.	i.	✓				
<i>Animal Adoption</i>										
<b>6</b>	2300	0102	06	03.	ii.	✓				
<i>Animal Drop-Off and Owner Requested Euthanasia</i>										
<b>7</b>	2300	0102	06	04.	iii.	✓				
<b>8</b>	2300	0102	06	04.	v.	✓				
<i>Financial Reporting</i>										
<b>9</b>	2300	0102	06	06.	i.	✓				
<b>10</b>	2300	0102	06	06.	ii.	✓				
<i>Cash Controls</i>										
<b>11</b>	2300	0102	06	07.	iii.	✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Building and Safety						55	0	0	0	55
Special Report: Agreement Between Las Vegas Sportspark Ltd. and The City of Las Vegas										
Sportspark and City of Las Vegas										
12	2400	0001	01	03.	4.	✓				
Building & Safety Department										
Permits System										
13		1999	04	A. 01.	i.	✓				
14		1999	04	A. 01.	ii.	✓				
Cash Receipts										
15		1999	04	A. 02.	i.	✓				
16		1999	04	A. 02.	ii.	✓				
Plan Review and Approval										
17		1999	04	A. 03.	i.	✓				
18		1999	04	A. 03.	ii.	✓				
19		1999	04	A. 03.	iii.	✓				
Express Plan Check Program										
20		1999	04	A. 04.	i.	✓				
21		1999	04	A. 04.	ii.	✓				
22		1999	04	A. 04.	iii.	✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Building and Safety</b>					<b>55</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55</b>
<b>Building &amp; Safety Department</b>									
<i>Express Plan Check Program</i>									
<b>23</b>	1999	04	A. 04.	iv.	✓				
<i>Complaint Processing</i>									
<b>24</b>	1999	04	A. 05.	i.	✓				
<b>25</b>	1999	04	A. 05.	ii.	✓				
<b>26</b>	1999	04	A. 05.	iii.	✓				
<i>Appeals Process</i>									
<b>27</b>	1999	04	A. 06.	i.	✓				
<b>28</b>	1999	04	A. 06.	ii.	✓				
<b>29</b>	1999	04	A. 06.	iii.	✓				
<b>30</b>	1999	04	A. 06.	iv.	✓				
<b>31</b>	1999	04	A. 06.	v.	✓				
<i>Inspection Reporting</i>									
<b>32</b>	1999	04	B. 01.		✓				
<i>Administrative Support For Building Inspectors</i>									
<b>33</b>	1999	04	B. 02.		✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Building and Safety</b>					<b>55</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55</b>
<b>Building &amp; Safety Department</b>									
<i>Temporary Final Inspections</i>									
<b>34</b>	1999	04	B. 03.		✓				
<i>Non-Routine Inspection Requests</i>									
<b>35</b>	1999	04	B. 04.	i.	✓				
<b>36</b>	1999	04	B. 04.	ii.	✓				
<b>37</b>	1999	04	B. 04.	iii.	✓				
<i>Work Performed Without A Permit</i>									
<b>38</b>	1999	04	B. 05.	i.	✓				
<b>39</b>	1999	04	B. 05.	ii.	✓				
<i>Certificates Of Occupancy</i>									
<b>40</b>	1999	04	B. 06.	i.	✓				
<b>41</b>	1999	04	B. 06.	ii.	✓				
<b>42</b>	1999	04	B. 06.	iii.	✓				
<i>Advance Payment Accounts</i>									
<b>43</b>	1999	04	B. 07.	i.	✓				
<b>44</b>	1999	04	B. 07.	ii.	✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Building and Safety</b>					<b>55</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55</b>
<b>Building &amp; Safety Department</b>									
<i>Advance Payment Accounts</i>									
<b>45</b>	1999	04	B. 07.	iii.	✓				
<b>46</b>	1999	04	B. 07.	iv.	✓				
<b>47</b>	1999	04	B. 07.	v.	✓				
<b>48</b>	1999	04	B. 07.	vi.	✓				
<b>49</b>	1999	04	B. 07.	vii.	✓				
<i>Quality Assurance Program</i>									
<b>50</b>	1999	04	B. 08.		✓				
<i>Reproduction Fees</i>									
<b>51</b>	1999	04	C. 01.	i.	✓				
<b>52</b>	1999	04	C. 01.	ii.	✓				
<b>53</b>	1999	04	C. 01.	iii.	✓				
<b>54</b>	1999	04	C. 01.	iv.	✓				
<i>Inspection Re-Fees</i>									
<b>55</b>	1999	04	C. 02.	i.	✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Building and Safety</b>					<b>55</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55</b>
<b>Building &amp; Safety Department</b>									
<i>Inspection Re-Fees</i>									
<b>56</b>	1999	04	C. 02.	ii.	✓				
<b>57</b>	1999	04	C. 02.	iii.	✓				
<i>Services For Others</i>									
<b>58</b>	1999	04	C. 03.	i.	✓				
<b>59</b>	1999	04	C. 03.	ii.	✓				
<i>Management Oversight</i>									
<b>60</b>	1999	04	D. 01.		✓				
<i>Overtime</i>									
<b>61</b>	1999	04	D. 02.	i.	✓				
<b>62</b>	1999	04	D. 02.	ii.	✓				
<b>63</b>	1999	04	D. 02.	iii.	✓				
<i>Space Requirements</i>									
<b>64</b>	1999	04	D. 03.	i.	✓				
<b>65</b>	1999	04	D. 03.	ii.	✓				
<b>66</b>	1999	04	D. 03.	iii.	✓				

Annual Audit Recommendation Follow-Up  
 Report No. CAO 2600-0607-03  
 August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
City Attorney						1	0	0	0	1
Special Report: Neighborhood Services Review of Selected Issues										
Last Chance Agreement										
67	2300	0304	01	03.	b.	✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>City Manager</b>						<b>42</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>43</b>
<b>Special Report: Agreement Between Las Vegas Sportspark Ltd. and The City of Las Vegas</b>										
<i>Agreement Compliance</i>										
<b>68</b>	<b>2400</b>	<b>0001</b>	<b>01</b>	<b>01.</b>	<b>1.</b>	✓				
<i>Sportspark and City of Las Vegas</i>										
<b>69</b>	<b>2400</b>	<b>0001</b>	<b>01</b>	<b>03.</b>	<b>1.</b>	✓				
<b>Audit of Parking Enforcement and Collections</b>										
<i>Parking Planning, Coordination, and Oversight</i>										
<b>70</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>09.</b>	<b>1.</b>	✓				
<b>71</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>09.</b>	<b>2.</b>	✓				
<b>72</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>09.</b>	<b>4.</b>	✓				
<b>Audit of Las Vegas Area Computer Traffic System (LVACTS)</b>										
<i>Funding Allocation</i>										
<b>73</b>	<b>1502</b>	<b>0001</b>	<b>05</b>	<b>A. 04.</b>	<b>1.</b>	✓				
<b>74</b>	<b>1502</b>	<b>0001</b>	<b>05</b>	<b>A. 04.</b>	<b>2.</b>	✓				
<b>Audit of Safety/Loss Control</b>										
<i>Workplace Injury</i>										
<b>75</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>01.</b>	<b>1.</b>	✓				
<b>Audit of City Investments</b>										
<i>Custody Agreement</i>										
<b>76</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>04.</b>	<b>2.</b>	✓				
<b>Audit Of Parks And Open Spaces</b>										
<i>Park Security</i>										
<b>77</b>	<b>1701</b>	<b>0203</b>	<b>03</b>	<b>02.</b>	<b>1.</b>	✓				
<b>78</b>	<b>1701</b>	<b>0203</b>	<b>03</b>	<b>02.</b>	<b>2.</b>	✓				



Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>City Manager</b>						<b>42</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>43</b>
<b>Audit Of Parks And Open Spaces</b>										
	<i>Facility and Equipment Security</i>									
<b>79</b>	<b>1701</b>	<b>0203</b>	<b>03</b>	<b>04.</b>	<b>3.</b>	✓				
<b>Audit of Special Improvement District Administration</b>										
	<i>Oversight and Coordination Responsibilities</i>									
<b>80</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>02.</b>	<b>1.</b>	✓				
<b>Audit of Insurance Services -- Employee Benefits</b>										
	<i>HIPAA</i>									
<b>81</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>04.</b>	<b>1.</b>	✓				
<b>Special Report: Neighborhood Services Review of Selected Issues</b>										
	<i>Time and Attendance</i>									
<b>82</b>	<b>2300</b>	<b>0304</b>	<b>01</b>	<b>01.</b>		✓				
	<i>Cell Phone Usage and Reimbursement</i>									
<b>83</b>	<b>2300</b>	<b>0304</b>	<b>01</b>	<b>02.</b>	<b>a.</b>	✓				
<b>84</b>	<b>2300</b>	<b>0304</b>	<b>01</b>	<b>02.</b>	<b>c.</b>	✓				
	<i>Last Chance Agreement</i>									
<b>85</b>	<b>2300</b>	<b>0304</b>	<b>01</b>	<b>03.</b>	<b>a.</b>	✓				
	<i>Policies and procedures For Elected Officials</i>									
<b>86</b>	<b>2300</b>	<b>0304</b>	<b>01</b>	<b>05.</b>		✓				
<b>Office of Business Development</b>										
	<i>Ancillary Functions</i>									
<b>87</b>	<b>201</b>	<b>0304</b>	<b>04</b>	<b>10.</b>	<b>1.</b>	✓				
<b>Audit of Controls Over City Utility Payments And Costs</b>										
	<i>Utility Usage Monitoring</i>									
<b>88</b>	<b>2001</b>	<b>0405</b>	<b>03</b>	<b>01.</b>	<b>1.</b>	✓				
	<i>Utility Information</i>									
<b>89</b>	<b>2001</b>	<b>0405</b>	<b>03</b>	<b>02.</b>	<b>1.</b>		✓			

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>City Manager</b>						<b>42</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>43</b>
<b>Audit of Controls Over City Utility Payments And Costs</b>										
<i>Utility Account Approval Verification</i>										
<b>90</b>	<b>2001</b>	<b>0405</b>	<b>03</b>	<b>04.</b>	<b>1.</b>	✓				
<i>Terminated Utility Accounts</i>										
<b>91</b>	<b>2001</b>	<b>0405</b>	<b>03</b>	<b>05.</b>	<b>1.</b>	✓				
<b>Audit of Durango Hills Golf Course Management Contract</b>										
<i>Financial Performance</i>										
<b>92</b>	<b>1701</b>	<b>0405</b>	<b>05</b>	<b>01.</b>	<b>1.</b>	✓				
<i>Contract Oversight</i>										
<b>93</b>	<b>1701</b>	<b>0405</b>	<b>05</b>	<b>02.</b>	<b>1.</b>	✓				
<b>Audit of Woodlawn Cemetery Lease Agreement</b>										
<i>Areas of Non-Compliance</i>										
<b>94</b>	<b>1501</b>	<b>0405</b>	<b>06</b>	<b>01.</b>	<b>1.</b>	✓				
<i>Agreement Monitoring</i>										
<b>95</b>	<b>1501</b>	<b>0405</b>	<b>06</b>	<b>02.</b>	<b>1.</b>	✓				
<i>Books &amp; Records Safekeeping and Preservation</i>										
<b>96</b>	<b>1501</b>	<b>0405</b>	<b>06</b>	<b>03.</b>	<b>1.</b>	✓				
<b>Office Supplies Contract Special Audit</b>										
<i>Bid Opening</i>										
<b>97</b>		<b>1999</b>	<b>01</b>	<b>05.</b>	<b>a</b>	✓				
<b>98</b>		<b>1999</b>	<b>01</b>	<b>05.</b>	<b>b.</b>	✓				
<b>99</b>		<b>1999</b>	<b>01</b>	<b>05.</b>	<b>c</b>	✓				
<b>Information Technology Operations</b>										
<i>Year 2000 &amp; Business Contingency Plans</i>										
<b>100</b>		<b>1999</b>	<b>02</b>	<b>A. 01.</b>		✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>City Manager</b>					<b>42</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>43</b>
<b>Information Technology Operations</b>									
<i>Retention Of Public Records</i>									
<b>101</b>	1999	02	F. 01.	ii.	✓				
<b>102</b>	1999	02	F. 01.	iii.	✓				
<b>103</b>	1999	02	F. 01.	iv.	✓				
<b>Department of Leisure Services - Recreation Division</b>									
<i>Rafael Rivera Center Mexican Consulate</i>									
<b>104</b>	1999	09	B. 03.	i.	✓				
<b>105</b>	1999	09	B. 03.	iv.	✓				
<b>106</b>	1999	09	B. 03.	vii.	✓				
<i>Vending/Corporate Sponsorship</i>									
<b>107</b>	1999	09	C. 02.	i.	✓				
<b>108</b>	1999	09	C. 02.	ii.	✓				
<b>Department of Leisure Services - Recreation Division - Community Schools</b>									
<i>Turf Maintenance of Public School Sites</i>									
<b>109</b>	1999	10	D. 02.	i.	✓				
<b>110</b>	1999	10	D. 02.	ii.	✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Detention and Enforcement</b>						<b>21</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>28</b>
<b>Audit of Parking Enforcement and Collections</b>										
<i>Delinquent Parking Citation Collections</i>										
<b>111</b>	1401	0001	02	01.	2.	✓				
<i>Reconciliation of Meter Coins Collected</i>										
<b>112</b>	1401	0001	02	04.	1.	✓				
<b>113</b>	1401	0001	02	04.	3.	✓				
<i>Meter Coin Collections</i>										
<b>114</b>	1401	0001	02	05.	1.	✓				
<b>115</b>	1401	0001	02	05.	2.	✓				
<i>Cash Key Marketing</i>										
<b>116</b>	1401	0001	02	16.	1.	✓				
<b>Special Report: The Animal Foundation International Review of Financial and Managerial Issues</b>										
<i>Licensing System</i>										
<b>117</b>	2300	0102	05		2.	✓				
<b>118</b>	2300	0102	05		3.	✓				
<i>Financial and Managerial Issues</i>										
<b>119</b>	2300	0102	05		4.	✓				
<b>Special Report: Animal Care and Shelter Services Follow-up On Prior Audit Recommendations</b>										
<i>Monitoring of Contract Compliance</i>										
<b>120</b>	2300	0102	06	08.	i.	✓				
<b>121</b>	2300	0102	06	08.	ii.	✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Detention and Enforcement</b>						<b>21</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>28</b>
<b>Special Report: Animal Care and Shelter Services Follow-up On Prior Audit Recommendations</b>										
<i>Monitoring of Contract Compliance</i>										
<b>122</b>	2300	0102	06	08.	iii.	✓				
<b>Audit Alert: The Animal Foundation Financial Reporting</b>										
<i>Financial Reporting</i>										
<b>123</b>	AA	0506	04	1.		✓				
<b>124</b>	AA	0506	04	2.		✓				
<b>125</b>	AA	0506	04	3.		✓				
<b>Audit of Detention and Enforcement Training Unit</b>										
<i>Training Database Limitations</i>										
<b>126</b>	1401	0506	06	1.					✓	
<i>Training Database Differences</i>										
<b>127</b>	1401	0506	06	2.					✓	
<i>Firearm Qualifications</i>										
<b>128</b>	1401	0506	06	3.	1.				✓	
<b>129</b>	1401	0506	06	3.	2.	✓				
<i>Fireareem Qualifications</i>										
<b>130</b>	1401	0506	06	3.	3.	✓				
<i>2004 P.O.S.T. Reporting</i>										
<b>131</b>	1401	0506	06	4.					✓	
<i>Instructor Files</i>										
<b>132</b>	1401	0506	06	5.					✓	

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Detention and Enforcement</b>						<b>21</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>28</b>
<b>Audit of Detention and Enforcement Training Unit</b>										
<i>Training Operations Manual</i>										
<b>133</b>	1401	0506	06	6.					✓	
<i>Clerical Functions</i>										
<b>134</b>	1401	0506	06	7.		✓				
<i>D&amp;E Policy Issues</i>										
<b>135</b>	1401	0506	06	8.					✓	
<i>Class Evaluations</i>										
<b>136</b>	1401	0506	06	9.		✓				
<b>Information Technology Operations</b>										
<i>Physical Security</i>										
<b>137</b>		1999	02	B. 03.	vi.	✓				
<b>138</b>		1999	02	B. 03.	vii.	✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Field Operations</b>						<b>76</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>81</b>
<b>Audit of Fleet and Transportation Services</b>										
<i>Policies and Procedures</i>										
<b>139</b>	1503	0102	03	01.	1.	✓				
<b>140</b>	1503	0102	03	01.	2.	✓				
<i>Accountability For Vehicle Abuse</i>										
<b>141</b>	1503	0102	03	02.	1.	✓				
<b>142</b>	1503	0102	03	02.	2.	✓				
<b>143</b>	1503	0102	03	02.	3.	✓				
<b>144</b>	1503	0102	03	02.	4.	✓				
<i>Standard Maintenance Rates</i>										
<b>145</b>	1503	0102	03	03.	1.	✓				
<i>Housing Authority Contract</i>										
<b>146</b>	1503	0102	03	04.	1.	✓				
<b>147</b>	1503	0102	03	04.	2.	✓				
<i>Security at Service Yards</i>										
<b>148</b>	1503	0102	03	05.	1.	✓				
<b>149</b>	1503	0102	03	05.	2.	✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Field Operations</b>						<b>76</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>81</b>
<b>Audit of Fleet and Transportation Services</b>										
<i>Security at Service Yards</i>										
<b>150</b>	1503	0102	03	05.	3.	✓				
<i>Allocation of Work Between Service Centers</i>										
<b>151</b>	1503	0102	03	06.	1.	✓				
<b>152</b>	1503	0102	03	06.	2.	✓				
<i>Work Order Processing</i>										
<b>153</b>	1503	0102	03	07.	1.	✓				
<b>154</b>	1503	0102	03	07.	2.	✓				
<i>Underutilized Vehicles</i>										
<b>155</b>	1503	0102	03	08.		✓				
<i>Compressed Natural Gas (CNG) Usage Tracking</i>										
<b>156</b>	1503	0102	03	09.	1.	✓				
<b>157</b>	1503	0102	03	09.	2.	✓				
<i>Unnecessary Inventory</i>										
<b>158</b>	1503	0102	03	10.	1.	✓				
<b>159</b>	1503	0102	03	10.	2.	✓				
<i>Spare Tires</i>										
<b>160</b>	1503	0102	03	11.	1.	✓				



Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Field Operations</b>						<b>76</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>81</b>
<b>Audit Of Parks And Open Spaces</b>										
<i>Standard Operating Procedures</i>										
<b>161</b>	1701	0203	03	01.		✓				
<i>Park Security</i>										
<b>162</b>	1701	0203	03	02.	3.	✓				
<i>Park Signage</i>										
<b>163</b>	1701	0203	03	03.		✓				
<i>Facility and Equipment Security</i>										
<b>164</b>	1701	0203	03	04.	1.	✓				
<b>165</b>	1701	0203	03	04.	2.	✓				
<i>Maintenance Tools and Supplies</i>										
<b>166</b>	1701	0203	03	05.	1.	✓				
<b>167</b>	1701	0203	03	05.	2.	✓				
<b>168</b>	1701	0203	03	05.	3.	✓				
<i>Property Damage Reporting</i>										
<b>169</b>	1701	0203	03	06.		✓				
<i>Safety</i>										
<b>170</b>	1701	0203	03	07.	1.	✓				
<b>171</b>	1701	0203	03	07.	2.	✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Field Operations</b>						<b>76</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>81</b>
<b>Audit Of Parks And Open Spaces</b>										
<i>Safety</i>										
<b>172</b>	1701	0203	03	07.	3.	✓				
<i>Review of Design Standards and Park Designs</i>										
<b>173</b>	1701	0203	03	08.	1.	✓				
<b>174</b>	1701	0203	03	08.	2.	✓				
<i>Public Complaints</i>										
<b>175</b>	1701	0203	03	09.	1.	✓				
<b>176</b>	1701	0203	03	09.	2.	✓				
<i>Park Reservations</i>										
<b>177</b>	1701	0203	03	10.	1.	✓				
<b>178</b>	1701	0203	03	10.	3.	✓				
<b>179</b>	1701	0203	03	10.	7.	✓				
<b>180</b>	1701	0203	03	10.	8.	✓				
<i>Park Ambassador Program</i>										
<b>181</b>	1701	0203	03	11.	1.	✓				
<b>182</b>	1701	0203	03	11.	2.	✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						Complete	Incomplete	Extended	Not Due	TOTAL
<b>Field Operations</b>						<b>76</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>81</b>
<b>Audit Of Parks And Open Spaces</b>										
<i>ADA Standards Complainece</i>										
<b>183</b>	1701	0203	03	12.	1.	✓				
<b>184</b>	1701	0203	03	12.	2.	✓				
<i>Allocation of Manpower</i>										
<b>185</b>	1701	0203	03	13.		✓				
<b>Internal Control Review Activity Report December 31, 2004</b>										
<i>ICR 005 - Field Operations - Procurement Card (P-Card) Misuse</i>										
<b>186</b>	2900	0405	04	03.	1.	✓				
<b>187</b>	2900	0405	04	03.	2.	✓				
<b>188</b>	2900	0405	04	03.	3.	✓				
<b>189</b>	2900	0405	04	03.	4.	✓				
<b>190</b>	2900	0405	04	03.	5.	✓				
<b>Audit of Durango Hills Golf Course Management Contract</b>										
<i>Financial Performance</i>										
<b>191</b>	1701	0405	05	01.	2.	✓				
<b>192</b>	1701	0405	05	01.	3.	✓				
<i>Monthly Reports</i>										
<b>193</b>	1701	0405	05	03.	1.	✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Field Operations</b>						<b>76</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>81</b>
<b>Audit of Durango Hills Golf Course Management Contract</b>										
<i>Personnel</i>										
<b>194</b>	1701	0405	05	04.	1.	✓				
<i>Sales Tax Collection and Remittance</i>										
<b>195</b>	1701	0405	05	05.	1.	✓				
<b>196</b>	1701	0405	05	05.	2.		✓			
<i>Sales Tax For Purchases</i>										
<b>197</b>	1701	0405	05	06.	1.		✓			
<i>Property Tax</i>										
<b>198</b>	1701	0405	05	07.	1.		✓			
<b>199</b>	1701	0405	05	07.	2.	✓				
<i>Pro-Shop Operation</i>										
<b>200</b>	1701	0405	05	08.	1.	✓				
<i>Pro-Shop Merchandise</i>										
<b>201</b>	1701	0405	05	09.	1.	✓				
<i>Restaurant Operation</i>										
<b>202</b>	1701	0405	05	10.	1.	✓				
<b>203</b>	1701	0405	05	10.	2.	✓				
<i>Maintenance</i>										
<b>204</b>	1701	0405	05	11.	1.	✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Field Operations</b>						<b>76</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>81</b>
<b>Audit of Durango Hills Golf Course Management Contract</b>										
<i>Complimentary Use of Golf Course Facility</i>										
<b>205</b>	1701	0405	05	12.	1.	✓				
<b>206</b>	1701	0405	05	12.	2.	✓				
<i>Imprest Fund</i>										
<b>207</b>	1701	0405	05	13.	1.	✓				
<i>Redemption Certificate</i>										
<b>208</b>	1701	0405	05	14.	1.	✓				
<i>Lost and Found</i>										
<b>209</b>	1701	0405	05	15.	1.	✓				
<b>Audit of City Vehicle Replacement Program</b>										
<i>Internal Service Fund</i>										
<b>210</b>	1702	0506	02	01.	1.	✓				
<b>211</b>	1702	0506	02	01.	2.	✓				
<i>Projected Vehicle Useful Lives</i>										
<b>212</b>	1702	0506	02	02.	1.			✓		
<b>213</b>	1702	0506	02	02.	2.			✓		
<i>Fleet Utilization and Size</i>										
<b>214</b>	1702	0506	02	03.	1.	✓				
<b>Internal Controls Review Activity Report - June 30, 2005</b>										
<i>Unlocked Door at Durango Hills Golf Course</i>										
<b>215</b>	2900	0506	03	ICR 018	1.	✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Field Operations</b>						<b>76</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>81</b>
<b>Internal Control Review Activity Report - December 31, 2005</b>										
<i>Theft of Deposits at Durango Hills Golf Course</i>										
<b>216</b>	2900	0506	05	ICR 010	2.	✓				
<b>Cash Receipts Audit</b>										
<i>Transportation Services</i>										
<b>217</b>		1999	03	C.	i.	✓				
<b>218</b>		1999	03	C.	ii.	✓				
<b>219</b>		1999	03	C.	iii.	✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Finance and Business Services</b>						<b>144</b>	<b>9</b>	<b>4</b>	<b>0</b>	<b>157</b>
<b>Special Report: Agreement Between Las Vegas Sportspark Ltd. and The City of Las Vegas</b>										
<i>Sportspark and City of Las Vegas</i>										
<b>220</b>	<b>2400</b>	<b>0001</b>	<b>01</b>	<b>03.</b>	<b>2.</b>	✓				
<b>221</b>	<b>2400</b>	<b>0001</b>	<b>01</b>	<b>03.</b>	<b>3.</b>	✓				
<b>Audit of Parking Enforcement and Collections</b>										
<i>Delinquent Parking Citation Collections</i>										
<b>222</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>01.</b>	<b>1.</b>		✓			
<i>Citation Dismissals</i>										
<b>223</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>02.</b>	<b>1.</b>	✓				
<i>Early Fine Payment Reduction Program</i>										
<b>224</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>03.</b>	<b>1.</b>	✓				
<b>225</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>03.</b>	<b>2.</b>	✓				
<i>Reconciliation of Meter Coins Collected</i>										
<b>226</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>04.</b>	<b>2.</b>	✓				
<i>Parking System Limitations</i>										
<b>227</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>06.</b>	<b>1.</b>	✓				
<b>228</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>06.</b>	<b>2.</b>	✓				
<b>229</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>06.</b>	<b>3.</b>	✓				
<i>System Access and Data Change Controls</i>										
<b>230</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>07.</b>	<b>1.</b>	✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Finance and Business Services</b>						<b>144</b>	<b>9</b>	<b>4</b>	<b>0</b>	<b>157</b>
<b>Audit of Parking Enforcement and Collections</b>										
<i>System Access and Data Change Controls</i>										
<b>231</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>07.</b>	<b>2.</b>	✓				
<b>232</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>07.</b>	<b>3.</b>	✓				
<b>233</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>07.</b>	<b>4.</b>	✓				
<b>234</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>07.</b>	<b>5.</b>	✓				
<i>Security of Parking Citations and Hearings Office</i>										
<b>235</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>08.</b>	<b>1.</b>	✓				
<i>Parking Planning, Coordination, and Oversight</i>										
<b>236</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>09.</b>	<b>3.</b>		✓			
<i>Handicap Parking Violation Dismissals</i>										
<b>237</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>10.</b>	<b>1.</b>	✓				
<b>238</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>10.</b>	<b>2.</b>	✓				
<i>Handicap Space Violation Fines And Penalties</i>										
<b>239</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>11.</b>	<b>1.</b>	✓				
<b>240</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>11.</b>	<b>2.</b>	✓				
<i>Parking Collections Unit Policies And Procedures</i>										
<b>241</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>12.</b>	<b>1.</b>	✓				



Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Finance and Business Services</b>						<b>144</b>	<b>9</b>	<b>4</b>	<b>0</b>	<b>157</b>
<b>Audit of Parking Enforcement and Collections</b>										
<i>Parking Collections Unit Policies And Procedures</i>										
<b>242</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>12.</b>	<b>2.</b>	✓				
<i>Document Retention Standards</i>										
<b>243</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>13.</b>	<b>1.</b>	✓				
<i>Parking Hearings</i>										
<b>244</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>14.</b>	<b>1.</b>	✓				
<b>245</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>14.</b>	<b>2.</b>	✓				
<b>246</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>14.</b>	<b>3.</b>	✓				
<i>Installment Program Fees</i>										
<b>247</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>15.</b>	<b>1.</b>	✓				
<i>Cash Key Marketing</i>										
<b>248</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>16.</b>	<b>1.</b>	✓				
<b>249</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>16.</b>	<b>2.</b>	✓				
<i>Public Notices</i>										
<b>250</b>	<b>1401</b>	<b>0001</b>	<b>02</b>	<b>17.</b>	<b>1.</b>	✓				
<b>Audit of Wastewater Pollution Control Facility and Sewer Services</b>										
<i>North Las Vegas Wastewater Treatment Fees</i>										
<b>251</b>	<b>1501</b>	<b>0102</b>	<b>02</b>	<b>A. 01.</b>	<b>1.</b>	✓				
<b>252</b>	<b>1501</b>	<b>0102</b>	<b>02</b>	<b>A. 01.</b>	<b>2.</b>	✓				

Annual Audit Recommendation Follow-Up  
Report No. CAO 2600-0607-03  
August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Finance and Business Services</b>						<b>144</b>	<b>9</b>	<b>4</b>	<b>0</b>	<b>157</b>
<b>Audit of Wastewater Pollution Control Facility and Sewer Services</b>										
<i>North Las Vegas Wastewater Treatment Fees</i>										
<b>253</b>	<b>1501</b>	<b>0102</b>	<b>02</b>	<b>A. 01.</b>	<b>3.</b>	✓				
<i>Contract File Maintenance</i>										
<b>254</b>	<b>1501</b>	<b>0102</b>	<b>02</b>	<b>A. 02.</b>	<b>1.</b>	✓				
<b>255</b>	<b>1501</b>	<b>0102</b>	<b>02</b>	<b>A. 02.</b>	<b>2.</b>	✓				
<i>Sewer Fee Billings</i>										
<b>256</b>	<b>1501</b>	<b>0102</b>	<b>02</b>	<b>B. 02.</b>	<b>1.</b>			✓		
<b>257</b>	<b>1501</b>	<b>0102</b>	<b>02</b>	<b>B. 02.</b>	<b>2.</b>	✓				
<i>Grace Period</i>										
<b>258</b>	<b>1501</b>	<b>0102</b>	<b>02</b>	<b>B. 03.</b>	<b>1.</b>	✓				
<i>Performance Reports</i>										
<b>259</b>	<b>1501</b>	<b>0102</b>	<b>02</b>	<b>B. 04.</b>	<b>1.</b>			✓		
<b>260</b>	<b>1501</b>	<b>0102</b>	<b>02</b>	<b>B. 04.</b>	<b>2.</b>			✓		
<b>Audit of City Investments</b>										
<i>Cash Management -- Sweep Account</i>										
<b>261</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>01.</b>	<b>1.</b>	✓				
<i>Investment Committee</i>										
<b>262</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>02.</b>	<b>1.</b>	✓				
<i>Trading Policy / Procedures</i>										
<b>263</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>03.</b>	<b>1.</b>	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Finance and Business Services</b>						<b>144</b>	<b>9</b>	<b>4</b>	<b>0</b>	<b>157</b>
<b>Audit of City Investments</b>										
<i>Trading Policy / Procedures</i>										
<b>264</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>03.</b>	<b>2.</b>	✓				
<b>265</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>03.</b>	<b>3.</b>	✓				
<b>266</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>03.</b>	<b>4.</b>	✓				
<b>267</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>03.</b>	<b>5.</b>	✓				
<i>Custody Agreement</i>										
<b>268</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>04.</b>	<b>1.</b>	✓				
<b>269</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>04.</b>	<b>3.</b>	✓				
<b>270</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>04.</b>	<b>4.</b>	✓				
<b>271</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>04.</b>	<b>5.</b>	✓				
<i>Investment Policy</i>										
<b>272</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>05.</b>	<b>1.</b>	✓				
<b>273</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>05.</b>	<b>2.</b>	✓				
<b>274</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>05.</b>	<b>3.</b>	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Finance and Business Services</b>						<b>144</b>	<b>9</b>	<b>4</b>	<b>0</b>	<b>157</b>
<b>Audit of City Investments</b>										
<i>Investment Policy</i>										
<b>275</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>05.</b>	<b>4.</b>	✓				
<b>276</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>05.</b>	<b>5.</b>	✓				
<b>277</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>05.</b>	<b>6.</b>	✓				
<i>Proficiency / Training of Backup Investment Personnel</i>										
<b>278</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>06.</b>	<b>1.</b>		✓			
<i>Surety Bond</i>										
<b>279</b>	<b>601</b>	<b>0102</b>	<b>04</b>	<b>07.</b>	<b>1.</b>	✓				
<b>Audit of Professional Services Contracts</b>										
<i>Professional Services Policy and Procedures</i>										
<b>280</b>	<b>2002</b>	<b>0102</b>	<b>10</b>	<b>01.</b>	<b>1.</b>	✓				
<b>281</b>	<b>2002</b>	<b>0102</b>	<b>10</b>	<b>01.</b>	<b>2.</b>	✓				
<i>Application of Professional Services Policy</i>										
<b>282</b>	<b>2002</b>	<b>0102</b>	<b>10</b>	<b>02.</b>	<b>1.</b>	✓				
<b>283</b>	<b>2002</b>	<b>0102</b>	<b>10</b>	<b>02.</b>	<b>2.</b>	✓				
<b>284</b>	<b>2002</b>	<b>0102</b>	<b>10</b>	<b>02.</b>	<b>3.</b>	✓				
<b>285</b>	<b>2002</b>	<b>0102</b>	<b>10</b>	<b>02.</b>	<b>4.</b>	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Finance and Business Services</b>						<b>144</b>	<b>9</b>	<b>4</b>	<b>0</b>	<b>157</b>
<b>Audit of Professional Services Contracts</b>										
<i>Selection and Evaluation of Services Providers</i>										
<b>286</b>	<b>2002</b>	<b>0102</b>	<b>10</b>	<b>03.</b>	<b>1.</b>	✓				
<b>287</b>	<b>2002</b>	<b>0102</b>	<b>10</b>	<b>03.</b>	<b>2.</b>	✓				
<b>288</b>	<b>2002</b>	<b>0102</b>	<b>10</b>	<b>03.</b>	<b>3.</b>	✓				
<b>289</b>	<b>2002</b>	<b>0102</b>	<b>10</b>	<b>03.</b>	<b>4.</b>	✓				
<b>290</b>	<b>2002</b>	<b>0102</b>	<b>10</b>	<b>03.</b>	<b>5.</b>	✓				
<b>291</b>	<b>2002</b>	<b>0102</b>	<b>10</b>	<b>03.</b>	<b>6.</b>	✓				
<i>Professional Services Contract</i>										
<b>292</b>	<b>2002</b>	<b>0102</b>	<b>10</b>	<b>05.</b>	<b>1.</b>	✓				
<b>293</b>	<b>2002</b>	<b>0102</b>	<b>10</b>	<b>05.</b>	<b>2.</b>	✓				
<b>294</b>	<b>2002</b>	<b>0102</b>	<b>10</b>	<b>05.</b>	<b>3.</b>	✓				
<b>295</b>	<b>2002</b>	<b>0102</b>	<b>10</b>	<b>05.</b>	<b>4.</b>	✓				
<i>Business License Requirement</i>										
<b>296</b>	<b>2002</b>	<b>0102</b>	<b>10</b>	<b>06.</b>	<b>1.</b>	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Finance and Business Services</b>						<b>144</b>	<b>9</b>	<b>4</b>	<b>0</b>	<b>157</b>
<b>Audit of Special Improvement District Administration</b>										
<i>Billing Service Contract</i>										
<b>297</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>01.</b>	<b>1.</b>	✓				
<b>298</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>01.</b>	<b>2.</b>	✓				
<b>299</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>01.</b>	<b>3.</b>	✓				
<i>Oversight and Coordination Responsibilities</i>										
<b>300</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>02.</b>	<b>2.</b>	✓				
<b>301</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>02.</b>	<b>3.</b>	✓				
<i>Accounting For Administrative Costs</i>										
<b>302</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>03.</b>	<b>1.</b>	✓				
<i>Policies and Procedures</i>										
<b>303</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>04.</b>	<b>1.</b>	✓				
<b>304</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>04.</b>	<b>2.</b>	✓				
<i>Delinquent Billing Notification</i>										
<b>305</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>05.</b>	<b>1.</b>	✓				
<i>Fee Waivers</i>										
<b>306</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>06.</b>	<b>1.</b>		✓			
<i>Foreclosure Sales</i>										
<b>307</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>07.</b>	<b>1.</b>		✓			

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Finance and Business Services</b>						<b>144</b>	<b>9</b>	<b>4</b>	<b>0</b>	<b>157</b>
<b>Audit of Special Improvement District Administration</b>										
<i>Foreclosure Sales</i>										
<b>308</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>07.</b>	<b>2.</b>	✓				
<b>309</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>07.</b>	<b>3.</b>	✓				
<i>Certificate Redemption</i>										
<b>310</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>08.</b>	<b>1.</b>	✓				
<i>Account Reconciliations</i>										
<b>311</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>09.</b>	<b>1.</b>	✓				
<b>312</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>09.</b>	<b>2.</b>		✓			
<b>313</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>09.</b>	<b>3.</b>	✓				
<b>314</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>09.</b>	<b>4.</b>	✓				
<i>Contingency Planning</i>										
<b>315</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>10.</b>	<b>1.</b>	✓				
<i>Reporting Of Interest Paid</i>										
<b>316</b>	<b>602</b>	<b>0203</b>	<b>04</b>	<b>11.</b>	<b>1.</b>	✓				
<b>Audit of Insurance Services -- Employee Benefits</b>										
<i>Group Insurance Reserve</i>										
<b>317</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>01.</b>	<b>1.</b>	✓				
<b>SPECIAL REPORT: Unannounced Petty Cash Counts</b>										
<i>Unannounced Petty Cash Counts</i>										
<b>318</b>	<b>2200</b>	<b>0203</b>	<b>06</b>	<b>01.</b>	<b>1.</b>	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Finance and Business Services</b>						<b>144</b>	<b>9</b>	<b>4</b>	<b>0</b>	<b>157</b>
<b>SPECIAL REPORT: Unannounced Petty Cash Counts</b>										
<i>Unannounced Petty Cash Counts</i>										
<b>319</b>	<b>2200</b>	<b>0203</b>	<b>06</b>	<b>01.</b>	<b>2.</b>	✓				
<b>320</b>	<b>2200</b>	<b>0203</b>	<b>06</b>	<b>01.</b>	<b>3.</b>	✓				
<b>321</b>	<b>2200</b>	<b>0203</b>	<b>06</b>	<b>01.</b>	<b>4.</b>	✓				
<b>322</b>	<b>2200</b>	<b>0203</b>	<b>06</b>	<b>01.</b>	<b>5.</b>	✓				
<b>Investigative Report: Petty Cash Theft Planning and Development Department</b>										
<i>Internal Control Environment</i>										
<b>323</b>	<b>2300</b>	<b>0304</b>	<b>03</b>	<b>01.</b>	<b>1.</b>	✓				
<i>Review for Reasonableness</i>										
<b>324</b>	<b>2300</b>	<b>0304</b>	<b>03</b>	<b>03.</b>	<b>1.</b>	✓				
<b>Audit of Controls Over City Utility Payments And Costs</b>										
<i>Allocation of Utility Costs</i>										
<b>325</b>	<b>2001</b>	<b>0405</b>	<b>03</b>	<b>03.</b>	<b>1.</b>			✓		
<i>Terminated Utility Accounts</i>										
<b>326</b>	<b>2001</b>	<b>0405</b>	<b>03</b>	<b>05.</b>	<b>2.</b>	✓				
<i>Utility Billings</i>										
<b>327</b>	<b>2001</b>	<b>0405</b>	<b>03</b>	<b>06.</b>	<b>1.</b>	✓				
<b>Special Report: Vendor/Employee File Review</b>										
<i>Consistent Data Input</i>										
<b>328</b>	<b>2500</b>	<b>0405</b>	<b>07</b>	<b>01.</b>	<b>1.</b>		✓			
<i>Employee Contractors</i>										
<b>329</b>	<b>2500</b>	<b>0405</b>	<b>07</b>	<b>02.</b>	<b>1.</b>		✓			



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						Complete	Incomplete	Extended	Not Due	TOTAL
Finance and Business Services						144	9	4	0	157
<b>Special Report: Vendor/Employee File Review</b>										
<i>Employee Contractors</i>										
330	2500	0405	07	02.	2.		✓			
<b>Internal Control Review Activity Report - December 31, 2005</b>										
<i>Theft of Deposits at Durango Hills Golf Course</i>										
331	2900	0506	05	ICR 010	1.	✓				
<i>Parks and Open Spaces – Misuse of City Account</i>										
332	2900	0506	05	ICR 020	1.	✓				
333	2900	0506	05	ICR 020	2.	✓				
<b>Office Supplies Contract Special Audit</b>										
<i>Municipal Purchasing Law</i>										
334		1999	01	01.	a	✓				
335		1999	01	01.	b.	✓				
<i>Pricing Discrepancy</i>										
336		1999	01	02.	a.	✓				
337		1999	01	02.	b.	✓				
<i>Bid Evaluation Method</i>										
338		1999	01	03.	a.	✓				
339		1999	01	03.	b.	✓				
340		1999	01	03.	c.	✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Finance and Business Services</b>					<b>144</b>	<b>9</b>	<b>4</b>	<b>0</b>	<b>157</b>
<b>Office Supplies Contract Special Audit</b>									
<i>Vendor Performance</i>									
<b>341</b>	1999	01	04.	a.	✓				
<b>342</b>	1999	01	04.	b.	✓				
<b>343</b>	1999	01	04.	c.	✓				
<i>Bid Opening</i>									
<b>344</b>	1999	01	05.	d	✓				
<i>Purchasing Policy And Procedures</i>									
<b>345</b>	1999	01	06.	a.	✓				
<b>346</b>	1999	01	06.	b.	✓				
<b>Information Technology Operations</b>									
<i>Disposal Of City Property</i>									
<b>347</b>	1999	02	F. 02.		✓				
<b>Cash Receipts Audit</b>									
<i>Treasurer's Office</i>									
<b>348</b>	1999	03	A.	i.	✓				
<b>349</b>	1999	03	A.	ii.	✓				
<b>350</b>	1999	03	A.	iii.	✓				
<b>351</b>	1999	03	A.	iv.	✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Finance and Business Services</b>					<b>144</b>	<b>9</b>	<b>4</b>	<b>0</b>	<b>157</b>
<b>Cash Receipts Audit</b>									
<i>Leisure Services</i>									
<b>352</b>	1999	03	B.	iv.	✓				
<i>Citywide</i>									
<b>353</b>	1999	03	E.	i.	✓				
<b>354</b>	1999	03	E.	ii.	✓				
<b>355</b>	1999	03	E.	iii.	✓				
<b>356</b>	1999	03	E.	iv.	✓				
<b>357</b>	1999	03	E.	v.	✓				
<b>Department of Leisure Services - Recreation Division</b>									
<i>Corporate Challenge</i>									
<b>358</b>	1999	09	B. 01.	iv.	✓				
<i>Cash Control</i>									
<b>359</b>	1999	09	E. 01.	iv.	✓				
<b>Citywide Payroll Process</b>									
<i>Vacation and Sick Leave Buyback</i>									
<b>360</b>	2000	01	A. 03.		✓				
<i>Payroll Reports</i>									
<b>361</b>	2000	01	B. 02.	i.	✓				
<b>362</b>	2000	01	B. 02.	ii.	✓				

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					Complete	Incomplete	Extended	Not Due	TOTAL
Finance and Business Services					144	9	4	0	157
Citywide Payroll Process									
Bank Account Reconciliation									
363	2000	01	B. 03.		✓				
Incentive Compensation For Appointive Employees									
364	2000	01	C. 02.	i.	✓				
Reporting Of Sick Leave and Vacation Hours									
365	2000	01	D. 02.		✓				
Procedures Documentation									
366	2000	01	D. 03.		✓				
Payroll Inquire Log									
367	2000	01	D. 04.		✓				
Direct Deposit and Electronic Fund Transfers									
368	2000	01	D. 06.	i.	✓				
369	2000	01	D. 06.	ii.	✓				
370	2000	01	D. 06.	iii.	✓				
371	2000	01	D. 06.	iv.	✓				
Signed Blank Checks									
372	2000	01	D. 07.	iii.	✓				
Contingency Planning									
373	2000	01	E. 03.	i.	✓				

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<b>Finance and Business Services</b>					<b>144</b>	<b>9</b>	<b>4</b>	<b>0</b>	<b>157</b>
<b>Citywide Payroll Process</b>									
<i>Contingency Planning</i>									
<b>374</b>	<b>2000</b>	<b>01</b>	<b>E. 03.</b>	<b>ii.</b>	✓				
<b>375</b>	<b>2000</b>	<b>01</b>	<b>E. 03.</b>	<b>iii.</b>	✓				
<i>Payroll Transmissions</i>									
<b>376</b>	<b>2000</b>	<b>01</b>	<b>E. 08.</b>	<b>i.</b>	✓				

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<b>Fire and Rescue</b>					<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>
<b>Fire &amp; Rescue Services</b>									
<i>Fleet Standardization</i>									
<b>377</b>	<b>1999</b>	<b>08</b>	<b>A. 01.</b>		✓				
<i>Replacement Schedule</i>									
<b>378</b>	<b>1999</b>	<b>08</b>	<b>A. 02.</b>	<b>i.</b>	✓				
<b>379</b>	<b>1999</b>	<b>08</b>	<b>A. 02.</b>	<b>ii.</b>	✓				
<b>380</b>	<b>1999</b>	<b>08</b>	<b>A. 02.</b>	<b>iii.</b>	✓				
<i>Rescues</i>									
<b>381</b>	<b>1999</b>	<b>08</b>	<b>A. 03.</b>		✓				
<i>Rescue Air Conditioning</i>									
<b>382</b>	<b>1999</b>	<b>08</b>	<b>A. 04.</b>		✓				
<i>House Fire Response</i>									
<b>383</b>	<b>1999</b>	<b>08</b>	<b>A. 05.</b>		✓				
<i>Monitoring Of Franchise Agreement</i>									
<b>384</b>	<b>1999</b>	<b>08</b>	<b>B. 01.</b>	<b>i.</b>	✓				
<b>385</b>	<b>1999</b>	<b>08</b>	<b>B. 01.</b>	<b>ii.</b>	✓				
<i>Response Time Standards</i>									
<b>386</b>	<b>1999</b>	<b>08</b>	<b>B. 02.</b>	<b>i.</b>	✓				
<b>387</b>	<b>1999</b>	<b>08</b>	<b>B. 02.</b>	<b>ii.</b>	✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Fire and Rescue</b>					<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>
<b>Fire &amp; Rescue Services</b>									
<i>Municipal Code Discrepancies</i>									
<b>388</b>	<b>1999</b>	<b>08</b>	<b>B. 03.</b>		✓				
<i>Contract Review Committee</i>									
<b>389</b>	<b>1999</b>	<b>08</b>	<b>B. 04.</b>		✓				
<i>EMS Coordinator</i>									
<b>390</b>	<b>1999</b>	<b>08</b>	<b>C. 01.</b>		✓				
<i>Battalion Chief Job Description</i>									
<b>391</b>	<b>1999</b>	<b>08</b>	<b>C. 02.</b>		✓				
<i>Battalion Chief Scheduling</i>									
<b>392</b>	<b>1999</b>	<b>08</b>	<b>C. 03.</b>		✓				
<i>Paramedic Staffing</i>									
<b>393</b>	<b>1999</b>	<b>08</b>	<b>C. 04.</b>	<b>i.</b>	✓				
<b>394</b>	<b>1999</b>	<b>08</b>	<b>C. 04.</b>	<b>ii.</b>	✓				
<i>Class Scheduling</i>									
<b>395</b>	<b>1999</b>	<b>08</b>	<b>D. 01.</b>	<b>i.</b>	✓				
<b>396</b>	<b>1999</b>	<b>08</b>	<b>D. 01.</b>	<b>ii.</b>	✓				
<b>397</b>	<b>1999</b>	<b>08</b>	<b>D. 01.</b>	<b>iii.</b>	✓				
<i>Record System</i>									
<b>398</b>	<b>1999</b>	<b>08</b>	<b>D. 02.</b>		✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Fire and Rescue</b>					<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>
<b>Fire &amp; Rescue Services</b>									
<i>Maintenance Cost Tracking</i>									
<b>399</b>	1999	08	E. 01.	i.	✓				
<b>400</b>	1999	08	E. 01.	ii.	✓				
<i>Repair Equipment</i>									
<b>401</b>	1999	08	E. 02.		✓				
<i>Parts and Service Purchasing</i>									
<b>402</b>	1999	08	E. 03.	i.	✓				
<b>403</b>	1999	08	E. 03.	ii.	✓				
<i>Mechanic Training</i>									
<b>404</b>	1999	08	E. 04.		✓				
<i>Health and Safety</i>									
<b>405</b>	1999	08	E. 05.	i.	✓				
<b>406</b>	1999	08	E. 05.	ii.	✓				



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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Human Resources</b>						<b>103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103</b>
<i>Audit of Safety/Loss Control</i>										
<i>Workplace Injury</i>										
<i>407</i>	501	0001	06	01.	2.	✓				
<i>408</i>	501	0001	06	01.	3.	✓				
<i>Vehicle Accidents</i>										
<i>409</i>	501	0001	06	02.	1.	✓				
<i>410</i>	501	0001	06	02.	2.	✓				
<i>411</i>	501	0001	06	02.	3.	✓				
<i>412</i>	501	0001	06	02.	4.	✓				
<i>413</i>	501	0001	06	02.	5.	✓				
<i>Self-Insurance Funds</i>										
<i>414</i>	501	0001	06	03.	1.	✓				
<i>Safety Awareness</i>										
<i>415</i>	501	0001	06	04.	1.	✓				
<i>416</i>	501	0001	06	04.	2.	✓				
<i>417</i>	501	0001	06	04.	3.	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Human Resources</b>						<b>103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103</b>
<b>Audit of Safety/Loss Control</b>										
<i>Safety Awareness</i>										
<b>418</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>04.</b>	<b>4.</b>	✓				
<b>419</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>04.</b>	<b>5.</b>	✓				
<b>420</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>04.</b>	<b>6.</b>	✓				
<b>421</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>04.</b>	<b>7.</b>	✓				
<i>Investigation of Employee Injuries</i>										
<b>422</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>05.</b>	<b>1.</b>	✓				
<b>423</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>05.</b>	<b>2.</b>	✓				
<b>424</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>05.</b>	<b>3.</b>	✓				
<b>425</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>05.</b>	<b>4.</b>	✓				
<i>Enforcement of Safety Rules</i>										
<b>426</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>06.</b>	<b>1.</b>	✓				
<b>427</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>06.</b>	<b>2.</b>	✓				
<b>428</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>06.</b>	<b>3.</b>	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Human Resources</b>						<b>103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103</b>
<b>Audit of Safety/Loss Control</b>										
<i>Enforcement of Safety Rules</i>										
<b>429</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>06.</b>	<b>4.</b>	✓				
<b>430</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>06.</b>	<b>5.</b>	✓				
<i>Safety Policies and Procedures</i>										
<b>431</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>07.</b>	<b>1.</b>	✓				
<i>Emergency Action Plan</i>										
<b>432</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>08.</b>	<b>1.</b>	✓				
<b>433</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>08.</b>	<b>2.</b>	✓				
<b>434</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>08.</b>	<b>3.</b>	✓				
<i>Fire Extinguishers</i>										
<b>435</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>09.</b>	<b>1.</b>	✓				
<b>436</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>09.</b>	<b>2.</b>	✓				
<b>437</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>09.</b>	<b>3.</b>	✓				
<b>438</b>	<b>501</b>	<b>0001</b>	<b>06</b>	<b>09.</b>	<b>4.</b>	✓				
<b>Audit of Insurance Services -- Employee Benefits</b>										
<i>Group Insurance Reserve</i>										
<b>439</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>01.</b>	<b>2.</b>	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Human Resources</b>						<b>103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103</b>
<b>Audit of Insurance Services -- Employee Benefits</b>										
<i>Contract Requirements</i>										
<b>440</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>02.</b>	<b>1.</b>	✓				
<b>441</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>02.</b>	<b>2.</b>	✓				
<b>442</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>02.</b>	<b>3.</b>	✓				
<i>Insurance Plan Components</i>										
<b>443</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>03.</b>	<b>1.</b>	✓				
<b>444</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>03.</b>	<b>2.</b>	✓				
<i>Monitoring of Performance</i>										
<b>445</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>05.</b>	<b>1.</b>	✓				
<b>446</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>05.</b>	<b>2.</b>	✓				
<b>447</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>05.</b>	<b>3.</b>	✓				
<i>Data Analysis</i>										
<b>448</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>06.</b>	<b>1.</b>	✓				
<i>Review of TPA Check Register</i>										
<b>449</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>07.</b>	<b>1.</b>	✓				
<b>450</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>07.</b>	<b>2.</b>	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Human Resources</b>						<b>103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103</b>
<b>Audit of Insurance Services -- Employee Benefits</b>										
<i>Review of TPA Check Register</i>										
<b>451</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>07.</b>	<b>3.</b>	✓				
<i>Employee Benefit Plan Document Availability</i>										
<b>452</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>08.</b>	<b>1.</b>	✓				
<b>453</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>08.</b>	<b>2.</b>	✓				
<i>Payment Processing</i>										
<b>454</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>09.</b>	<b>1.</b>	✓				
<i>Deferred Compensation</i>										
<b>455</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>10.</b>	<b>1.</b>	✓				
<b>456</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>10.</b>	<b>2.</b>	✓				
<b>457</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>10.</b>	<b>3</b>	✓				
<i>Medical and Dependent Care Flexible Spending Accounts</i>										
<b>458</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>11.</b>	<b>1.</b>	✓				
<b>459</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>11.</b>	<b>2.</b>	✓				
<b>460</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>11.</b>	<b>3.</b>	✓				
<b>461</b>	<b>502</b>	<b>0203</b>	<b>05</b>	<b>11.</b>	<b>4.</b>	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
<b>Human Resources</b>						103	0	0	0	103
<b>Audit of Insurance Services -- Employee Benefits</b>										
<i>Life Insurance</i>										
462	502	0203	05	12.	1.	✓				
463	502	0203	05	12.	2.	✓				
<i>Office Procedures</i>										
464	502	0203	05	13.	1.	✓				
<b>Special Report: Neighborhood Services Review of Selected Issues</b>										
<i>Last Chance Agreement</i>										
465	2300	0304	01	03.	c.	✓				
466	2300	0304	01	03.	d.	✓				
<b>Special Report: Vendor/Employee File Review</b>										
<i>Outside Employment Request No: HR.10</i>										
467	2500	0405	07	03.	1.	✓				
468	2500	0405	07	03.	2.	✓				
<b>Information Technology Operations</b>										
<i>Employee Safety And Data Security</i>										
469		1999	02	B. 01.	iii.	✓				
470		1999	02	B. 01.	iv	✓				
<i>Physical Security</i>										
471		1999	02	B. 03.	vii.	✓				
<i>Information Technologies' Policies</i>										
472		1999	02	F. 03.	iii.	✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Human Resources</b>					<b>103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103</b>
<b>Cash Receipts Audit</b>									
<i>Human Resources</i>									
<b>473</b>	1999	03	D.	i.	✓				
<b>474</b>	1999	03	D.	ii.	✓				
<b>475</b>	1999	03	D.	iii.	✓				
<b>Department of Leisure Services - Recreation Division</b>									
<i>Employee Health</i>									
<b>476</b>	1999	09	F. 03.	i.	✓				
<i>Staffing</i>									
<b>477</b>	1999	09	G. 03.		✓				
<b>Citywide Payroll Process</b>									
<i>Voluntary Early Separation Program</i>									
<b>478</b>	2000	01	A. 02.	i.	✓				
<b>479</b>	2000	01	A. 02.	ii.	✓				
<b>480</b>	2000	01	A. 02.	iii.	✓				
<i>Cost of Living Adjustments</i>									
<b>481</b>	2000	01	B. 01.		✓				
<i>Time In Lieu of Overtime</i>									
<b>482</b>	2000	01	B. 04.	i.	✓				
<b>483</b>	2000	01	B. 04.	ii.	✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Human Resources</b>					<b>103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103</b>
<b>Citywide Payroll Process</b>									
<i>Time In Lieu of Overtime</i>									
<b>484</b>	<b>2000</b>	<b>01</b>	<b>B. 04.</b>	<b>iii.</b>	✓				
<i>Alternate Work Schedules</i>									
<b>485</b>	<b>2000</b>	<b>01</b>	<b>B. 05.</b>	<b>i.</b>	✓				
<b>486</b>	<b>2000</b>	<b>01</b>	<b>B. 05.</b>	<b>ii.</b>	✓				
<b>487</b>	<b>2000</b>	<b>01</b>	<b>B. 05.</b>	<b>iii.</b>	✓				
<b>488</b>	<b>2000</b>	<b>01</b>	<b>B. 05.</b>	<b>iv.</b>	✓				
<b>489</b>	<b>2000</b>	<b>01</b>	<b>B. 05.</b>	<b>v.</b>	✓				
<i>Sick Leave Policy and Monitoring</i>									
<b>490</b>	<b>2000</b>	<b>01</b>	<b>B. 06.</b>	<b>i.</b>	✓				
<b>491</b>	<b>2000</b>	<b>01</b>	<b>B. 06.</b>	<b>ii.</b>	✓				
<b>492</b>	<b>2000</b>	<b>01</b>	<b>B. 06.</b>	<b>iii.</b>	✓				
<i>Executive and Management Compensation Program</i>									
<b>493</b>	<b>2000</b>	<b>01</b>	<b>C. 01.</b>	<b>i.</b>	✓				
<b>494</b>	<b>2000</b>	<b>01</b>	<b>C. 01.</b>	<b>ii</b>	✓				



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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Human Resources</b>					<b>103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103</b>
<b>Citywide Payroll Process</b>									
<i>Incentive Compensation For Appointive Employees</i>									
<b>495</b>	<b>2000</b>	<b>01</b>	<b>C. 02.</b>	<b>ii.</b>	✓				
<b>496</b>	<b>2000</b>	<b>01</b>	<b>C. 02.</b>	<b>iii.</b>	✓				
<i>Salary Step Advancements For Classified Employees</i>									
<b>497</b>	<b>2000</b>	<b>01</b>	<b>C. 03.</b>	<b>i.</b>	✓				
<b>498</b>	<b>2000</b>	<b>01</b>	<b>C. 03.</b>	<b>ii.</b>	✓				
<b>499</b>	<b>2000</b>	<b>01</b>	<b>C. 03.</b>	<b>iii.</b>	✓				
<i>Career Development Action Plan</i>									
<b>500</b>	<b>2000</b>	<b>01</b>	<b>C. 04.</b>	<b>i.</b>	✓				
<b>501</b>	<b>2000</b>	<b>01</b>	<b>C. 04.</b>	<b>ii.</b>	✓				
<b>502</b>	<b>2000</b>	<b>01</b>	<b>C. 04.</b>	<b>iii.</b>	✓				
<b>503</b>	<b>2000</b>	<b>01</b>	<b>C. 04.</b>	<b>iv.</b>	✓				
<b>504</b>	<b>2000</b>	<b>01</b>	<b>C. 04.</b>	<b>v.</b>	✓				
<i>Health Care Deductions</i>									
<b>505</b>	<b>2000</b>	<b>01</b>	<b>D. 01.</b>	<b>i.</b>	✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Human Resources</b>					<b>103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103</b>
<b>Citywide Payroll Process</b>									
<i>Health Care Deductions</i>									
<b>506</b>	<b>2000</b>	<b>01</b>	<b>D. 01.</b>	<b>ii.</b>	✓				
<b>507</b>	<b>2000</b>	<b>01</b>	<b>D. 01.</b>	<b>iii.</b>	✓				
<i>Salary Range Verification</i>									
<b>508</b>	<b>2000</b>	<b>01</b>	<b>E. 05.</b>	<b>i.</b>	✓				
<b>509</b>	<b>2000</b>	<b>01</b>	<b>E. 05.</b>	<b>ii.</b>	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Information Technologies</b>						<b>124</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>125</b>
<b>Audit of Information Technology Security</b>										
<i>Risk Analysis</i>										
<b>510</b>	2101	0102	09	01.	1.	✓				
<b>511</b>	2101	0102	09	01.	2.	✓				
<b>512</b>	2101	0102	09	01.	3.	✓				
<i>Information Technology Security Training</i>										
<b>513</b>	2101	0102	09	02.	1.	✓				
<i>Incident and Intrusion Monitoring, Detection, Handling, Reporting, and Logging</i>										
<b>514</b>	2101	0102	09	03.	1.	✓				
<b>515</b>	2101	0102	09	03.	2.	✓				
<i>Penetration Testing</i>										
<b>516</b>	2101	0102	09	04.	1.	✓				
<i>Social Engineering</i>										
<b>517</b>	2101	0102	09	05.	1.	✓				
<b>518</b>	2101	0102	09	05.	2.	✓				
<b>519</b>	2101	0102	09	05.	3.	✓				
<i>Patches</i>										
<b>520</b>	2101	0102	09	06.	1.	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Information Technologies</b>						<b>124</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>125</b>
<b>Audit of Information Technology Security</b>										
<i>Wireless Security</i>										
<b>521</b>	2101	0102	09	07.	1.	✓				
<b>522</b>	2101	0102	09	07.	2.	✓				
<b>523</b>	2101	0102	09	07.	3.	✓				
<i>System Access and Authentication</i>										
<b>524</b>	2101	0102	09	08.	1.	✓				
<b>525</b>	2101	0102	09	08.	2.	✓				
<b>526</b>	2101	0102	09	08.	3.	✓				
<b>527</b>	2101	0102	09	08.	4.	✓				
<b>528</b>	2101	0102	09	08.	5.	✓				
<b>529</b>	2101	0102	09	08.	6.	✓				
<i>Domain Administrator Rights</i>										
<b>530</b>	2101	0102	09	09.	1.	✓				
<i>Root Access</i>										
<b>531</b>	2101	0102	09	10.	1.	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Information Technologies</b>						<b>124</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>125</b>
<b>Audit of Information Technology Security</b>										
<i>Root Access</i>										
<b>532</b>	2101	0102	09	10.	2.	✓				
<i>Local Administrator</i>										
<b>533</b>	2101	0102	09	11.	1.	✓				
<b>534</b>	2101	0102	09	11.	2.	✓				
<i>Control of Computers and Equipment</i>										
<b>535</b>	2101	0102	09	12.	1.	✓				
<b>536</b>	2101	0102	09	12.	2.	✓				
<b>537</b>	2101	0102	09	12.	3.	✓				
<b>538</b>	2101	0102	09	12.	4.	✓				
<i>Long Distance Codes</i>										
<b>539</b>	2101	0102	09	13.	1.	✓				
<b>540</b>	2101	0102	09	13.	2.	✓				
<b>Audit of Information Technology Security</b>										
<b>541</b>	2101	0102	09	13.	3.	✓				
<i>Security Committee</i>										
<b>542</b>	2101	0102	09	14.	1.	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Information Technologies</b>						<b>124</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>125</b>
<b>Audit of Information Technology Security</b>										
<i>Security Committee</i>										
<b>543</b>	2101	0102	09	14.	2.	✓				
<i>Multiple Sessions</i>										
<b>544</b>	2101	0102	09	15.	1.	✓				
<i>Computer Room Location</i>										
<b>545</b>	2101	0102	09	16.	1.	✓				
<i>Employee Termination Procedures</i>										
<b>546</b>	2101	0102	09	17.	1.	✓				
<b>Audit of Controls Over City Utility Payments And Costs</b>										
<i>Utility Usage Monitoring</i>										
<b>547</b>	2001	0405	03	01.	2.			✓		
<b>Internal Control Review Activity Report December 31, 2004</b>										
<i>Internal Control Memorandum: Mail Room Change Fund Theft</i>										
<b>548</b>	2900	0405	04	01.	1.	✓				
<b>549</b>	2900	0405	04	01.	2.	✓				
<b>550</b>	2900	0405	04	01.	3.	✓				
<b>551</b>	2900	0405	04	01.	4.	✓				
<b>Information Technology Operations</b>										
<i>Backup</i>										
<b>552</b>		1999	02	A. 02.		✓				
<i>Employee Safety And Data Security</i>										
<b>553</b>		1999	02	B. 01.	i.	✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Information Technologies</b>					<b>124</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>125</b>
<b>Information Technology Operations</b>									
<i>Employee Safety And Data Security</i>									
<b>554</b>	<b>1999</b>	<b>02</b>	<b>B. 01.</b>	<b>ii.</b>	✓				
<b>555</b>	<b>1999</b>	<b>02</b>	<b>B. 01.</b>	<b>iii.</b>	✓				
<b>556</b>	<b>1999</b>	<b>02</b>	<b>B. 01.</b>	<b>iv.</b>	✓				
<i>IT Asset Control</i>									
<b>557</b>	<b>1999</b>	<b>02</b>	<b>B. 02.</b>	<b>i.</b>	✓				
<b>558</b>	<b>1999</b>	<b>02</b>	<b>B. 02.</b>	<b>ii.</b>	✓				
<b>559</b>	<b>1999</b>	<b>02</b>	<b>B. 02.</b>	<b>iii.</b>	✓				
<i>Physical Security</i>									
<b>560</b>	<b>1999</b>	<b>02</b>	<b>B. 03.</b>	<b>i.</b>	✓				
<b>561</b>	<b>1999</b>	<b>02</b>	<b>B. 03.</b>	<b>ii.</b>	✓				
<b>562</b>	<b>1999</b>	<b>02</b>	<b>B. 03.</b>	<b>iii.</b>	✓				
<b>563</b>	<b>1999</b>	<b>02</b>	<b>B. 03.</b>	<b>iv.</b>	✓				
<b>564</b>	<b>1999</b>	<b>02</b>	<b>B. 03.</b>	<b>v.</b>	✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Information Technologies</b>					<b>124</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>125</b>
<b>Information Technology Operations</b>									
<i>Physical Security</i>									
<b>565</b>	1999	02	B. 03.	vi.	✓				
<i>Unauthorized Access</i>									
<b>566</b>	1999	02	B. 04.	i.	✓				
<b>567</b>	1999	02	B. 04.	ii.	✓				
<b>568</b>	1999	02	B. 04.	iii.	✓				
<b>569</b>	1999	02	B. 04.	iv.	✓				
<i>Anti-Virus Protection</i>									
<b>570</b>	1999	02	C. 01.	i.	✓				
<b>571</b>	1999	02	C. 01.	ii.	✓				
<i>Software Licensing</i>									
<b>572</b>	1999	02	C. 02.	i.	✓				
<b>573</b>	1999	02	C. 02.	ii.	✓				
<b>574</b>	1999	02	C. 02.	iii.	✓				
<i>Shared NT Accounts</i>									
<b>575</b>	1999	02	D. 01.	i.	✓				



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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Information Technologies</b>					<b>124</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>125</b>
<b>Information Technology Operations</b>									
<i>Shared NT Accounts</i>									
<b>576</b>	1999	02	D. 01.	ii.	✓				
<b>577</b>	1999	02	D. 01.	iii.	✓				
<b>578</b>	1999	02	D. 01.	iv.	✓				
<i>Trusted Relationships</i>									
<b>579</b>	1999	02	D. 02.	i.	✓				
<b>580</b>	1999	02	D. 02.	ii.	✓				
<i>Sun Solaris Administration</i>									
<b>581</b>	1999	02	D. 03.		✓				
<i>Long Distance Codes For Fax Machines</i>									
<b>582</b>	1999	02	E. 01.	i.	✓				
<b>583</b>	1999	02	E. 01.	ii.	✓				
<i>Telecommunications</i>									
<b>584</b>	1999	02	E. 02.	i.	✓				
<b>585</b>	1999	02	E. 02.	ii.	✓				
<b>586</b>	1999	02	E. 02.	iii.	✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Information Technologies</b>					<b>124</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>125</b>
<b>Information Technology Operations</b>									
<i>Retention Of Public Records</i>									
<b>587</b>	1999	02	F. 01.	i.	✓				
<i>Information Technologies' Policies</i>									
<b>588</b>	1999	02	F. 03.	i.	✓				
<b>589</b>	1999	02	F. 03.	ii.	✓				
<i>Customer Service</i>									
<b>590</b>	1999	02	G. 01.	i.	✓				
<b>591</b>	1999	02	G. 01.	ii.	✓				
<b>592</b>	1999	02	G. 01.	iii.	✓				
<b>593</b>	1999	02	G. 01.	iv.	✓				
<i>Human Resources</i>									
<b>594</b>	1999	02	G. 02.	i.	✓				
<b>595</b>	1999	02	G. 02.	ii.	✓				
<b>596</b>	1999	02	G. 02.	iii.	✓				
<i>Scan Center</i>									
<b>597</b>	1999	02	G. 03.		✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Information Technologies</b>					<b>124</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>125</b>
<b>Department of Information Technologies - Systems Development Methodology</b>									
<i>Policy Approval and Communication</i>									
<b>598</b>	<b>1999</b>	<b>06</b>	<b>01.</b>	<b>i.</b>	✓				
<b>599</b>	<b>1999</b>	<b>06</b>	<b>01.</b>	<b>ii.</b>	✓				
<b>600</b>	<b>1999</b>	<b>06</b>	<b>01.</b>	<b>iii.</b>	✓				
<i>Change Control</i>									
<b>601</b>	<b>1999</b>	<b>06</b>	<b>02.</b>	<b>i.</b>	✓				
<b>602</b>	<b>1999</b>	<b>06</b>	<b>02.</b>	<b>ii.</b>	✓				
<b>603</b>	<b>1999</b>	<b>06</b>	<b>02.</b>	<b>iii.</b>	✓				
<i>Project Tracking</i>									
<b>604</b>	<b>1999</b>	<b>06</b>	<b>03.</b>	<b>i.</b>	✓				
<b>605</b>	<b>1999</b>	<b>06</b>	<b>03.</b>	<b>ii.</b>	✓				
<i>Roles and Responsibilities</i>									
<b>606</b>	<b>1999</b>	<b>06</b>	<b>04.</b>		✓				
<i>Cost Benefit Analysis</i>									
<b>607</b>	<b>1999</b>	<b>06</b>	<b>05.</b>	<b>i.</b>	✓				
<b>608</b>	<b>1999</b>	<b>06</b>	<b>05.</b>	<b>ii.</b>	✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Information Technologies</b>					<b>124</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>125</b>
<b>Department of Information Technologies - Systems Development Methodology</b>									
<i>User Needs Analysis</i>									
<b>609</b>	1999	06	06.	i.	✓				
<b>610</b>	1999	06	06.	ii	✓				
<i>Feasibility Study</i>									
<b>611</b>	1999	06	07.	i.	✓				
<b>612</b>	1999	06	07.	ii.	✓				
<i>Post Implementation Review</i>									
<b>613</b>	1999	06	08.		✓				
<i>GIS SDLC Policy</i>									
<b>614</b>	1999	06	09.	i.	✓				
<b>615</b>	1999	06	09.	ii.	✓				
<b>Citywide Payroll Process</b>									
<i>Sorting Of Paychecks and Pay Statements</i>									
<b>616</b>	2000	01	D. 05.		✓				
<i>Signed Blank Checks</i>									
<b>617</b>	2000	01	D. 07.	i.	✓				
<b>618</b>	2000	01	D. 07.	ii.	✓				
<i>Change Control</i>									
<b>619</b>	2000	01	E. 01.	i.	✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Information Technologies</b>					<b>124</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>125</b>
<b>Citywide Payroll Process</b>									
<i>Change Control</i>									
<b>620</b>	<b>2000</b>	<b>01</b>	<b>E. 01.</b>	<b>ii.</b>	✓				
<b>621</b>	<b>2000</b>	<b>01</b>	<b>E. 01.</b>	<b>iii.</b>	✓				
<i>Access Control</i>									
<b>622</b>	<b>2000</b>	<b>01</b>	<b>E. 02.</b>	<b>i.</b>	✓				
<b>623</b>	<b>2000</b>	<b>01</b>	<b>E. 02.</b>	<b>ii.</b>	✓				
<b>624</b>	<b>2000</b>	<b>01</b>	<b>E. 02.</b>	<b>iii.</b>	✓				
<i>Contingency Planning</i>									
<b>625</b>	<b>2000</b>	<b>01</b>	<b>E. 03.</b>	<b>iv.</b>	✓				
<i>Signature Security</i>									
<b>626</b>	<b>2000</b>	<b>01</b>	<b>E. 04.</b>		✓				
<i>Root Access</i>									
<b>627</b>	<b>2000</b>	<b>01</b>	<b>E. 06.</b>	<b>i.</b>	✓				
<b>628</b>	<b>2000</b>	<b>01</b>	<b>E. 06.</b>	<b>ii.</b>	✓				
<b>629</b>	<b>2000</b>	<b>01</b>	<b>E. 06.</b>	<b>iii.</b>	✓				
<b>630</b>	<b>2000</b>	<b>01</b>	<b>E. 06.</b>	<b>iv.</b>	✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Information Technologies</b>					<b>124</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>125</b>
<b>Citywide Payroll Process</b>									
<i>Root Access</i>									
<b>631</b>	<b>2000</b>	<b>01</b>	<b>E. 06.</b>	<b>v.</b>	✓				
<i>Welcome Banner</i>									
<b>632</b>	<b>2000</b>	<b>01</b>	<b>E. 07.</b>		✓				
<i>Payroll Transmissions</i>									
<b>633</b>	<b>2000</b>	<b>01</b>	<b>E. 08.</b>	<b>ii.</b>	✓				
<i>Encryption</i>									
<b>634</b>	<b>2000</b>	<b>01</b>	<b>E. 09.</b>		✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Leisure Services						177	12	1	0	190
<b>Special Report: Agreement Between Las Vegas Sportspark Ltd. and The City of Las Vegas</b>										
<i>Sportspark and City of Las Vegas</i>										
635	2400	0001	01	02.	1.	✓				
636	2400	0001	01	02.	2.	✓				
<b>Special Report: Rental Agreement Between The City of Las Vegas and the Mexican Patriotic</b>										
<i>Fees</i>										
637	2300	0102	01		1.	✓				
638	2300	0102	01		2.	✓				
<i>Contract Compliance/Administration</i>										
639	2300	0102	01		3.	✓				
640	2300	0102	01		4.	✓				
641	2300	0102	01		5.	✓				
642	2300	0102	01		6.	✓				
643	2300	0102	01		7.	✓				
<b>Audit of Cultural and Community Affairs Division</b>										
<i>Cost Recovery</i>										
644	1601	0102	07	01.	1.	✓				
645	1601	0102	07	01.	2.	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Leisure Services</b>						<b>177</b>	<b>12</b>	<b>1</b>	<b>0</b>	<b>190</b>
<b>Audit of Cultural and Community Affairs Division</b>										
<i>Cost Recovery</i>										
<b>646</b>	1601	0102	07	01.	3.	✓				
<i>Box Office Cash Controls</i>										
<b>647</b>	1601	0102	07	02.	1.	✓				
<i>Rainbow Company Ticket Sales</i>										
<b>648</b>	1601	0102	07	03.	1.	✓				
<b>649</b>	1601	0102	07	03.	2.	✓				
<i>Program and Event Evaluations</i>										
<b>650</b>	1601	0102	07	04.	1.	✓				
<b>651</b>	1601	0102	07	04.	2.	✓				
<i>Customer Feedback</i>										
<b>652</b>	1601	0102	07	05.	1.	✓				
<b>653</b>	1601	0102	07	05.	2.	✓				
<i>Cultural Centers Operating Hours</i>										
<b>654</b>	1601	0102	07	06.	1.	✓				
<i>Art Gallery Attendance</i>										
<b>655</b>	1601	0102	07	07.		✓				
<i>Special Event Contracts</i>										
<b>656</b>	1601	0102	07	08.	1.	✓				



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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Leisure Services</b>						<b>177</b>	<b>12</b>	<b>1</b>	<b>0</b>	<b>190</b>
<b>Audit of Cultural and Community Affairs Division</b>										
<i>Special Event Contracts</i>										
<b>657</b>	1601	0102	07	08.	2.	✓				
<i>Use of Volunteers</i>										
<b>658</b>	1601	0102	07	09.	1.	✓				
<b>659</b>	1601	0102	07	09.	2.	✓				
<i>Class System</i>										
<b>660</b>	1601	0102	07	10.	1.	✓				
<b>Audit Of Parks And Open Spaces</b>										
<i>Park Reservations</i>										
<b>661</b>	1701	0203	03	10.	2.	✓				
<b>662</b>	1701	0203	03	10.	4.	✓				
<b>663</b>	1701	0203	03	10.	5.	✓				
<b>664</b>	1701	0203	03	10.	6.	✓				
<i>Park Ambassador Program</i>										
<b>665</b>	1701	0203	03	11.	3.	✓				
<b>666</b>	1701	0203	03	11.	4.	✓				
<b>Audit of Cash Handling Controls At Chuck Minker Sports Complex</b>										
<i>Cashier Operations - Customer Receipts</i>										
<b>667</b>	2200	0405	01	01.	01.	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Leisure Services</b>						<b>177</b>	<b>12</b>	<b>1</b>	<b>0</b>	<b>190</b>
<b>Audit of Cash Handling Controls At Chuck Minker Sports Complex</b>										
<i>Cashier Operations - Customer Receipts</i>										
<b>668</b>	2200	0405	01	01.	02.	✓				
<b>669</b>	2200	0405	01	01.	03.	✓				
<i>Cashier Operations - Payment Cancellations</i>										
<b>670</b>	2200	0405	01	01.	04.	✓				
<b>671</b>	2200	0405	01	01.	05.	✓				
<i>Cashier Operations - System Downtime</i>										
<b>672</b>	2200	0405	01	01.	06.	✓				
<i>Cashier Operations - Cash Drawer Procedures</i>										
<b>673</b>	2200	0405	01	01.	07.	✓				
<i>Cashier Operations - Surveillance Camera</i>										
<b>674</b>	2200	0405	01	01.	08.			✓		
<i>Deposit Preparation</i>										
<b>675</b>	2200	0405	01	02.	01.	✓				
<b>676</b>	2200	0405	01	02.	02.	✓				
<b>677</b>	2200	0405	01	02.	03.	✓				
<b>678</b>	2200	0405	01	02.	04.	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Leisure Services</b>						<b>177</b>	<b>12</b>	<b>1</b>	<b>0</b>	<b>190</b>
<b>Audit of Cash Handling Controls At Chuck Minker Sports Complex</b>										
<i>Food Concession Sales</i>										
<b>679</b>	<b>2200</b>	<b>0405</b>	<b>01</b>	<b>03.</b>	<b>01.</b>	✓				
<b>680</b>	<b>2200</b>	<b>0405</b>	<b>01</b>	<b>03.</b>	<b>02.</b>	✓				
<i>Supervisory Review of Operations</i>										
<b>681</b>	<b>2200</b>	<b>0405</b>	<b>01</b>	<b>04.</b>	<b>01.</b>	✓				
<b>Audit of Cash Handling controls At Dula Gymnasium</b>										
<i>Cashier Operations - Signage</i>										
<b>682</b>	<b>2200</b>	<b>0405</b>	<b>02</b>	<b>01.</b>	<b>01.</b>	✓				
<i>Cashier Operations - System Downtime Procedures</i>										
<b>683</b>	<b>2200</b>	<b>0405</b>	<b>02</b>	<b>01.</b>	<b>02.</b>	✓				
<i>Cashier Operations - Cash Drawer Procedures</i>										
<b>684</b>	<b>2200</b>	<b>0405</b>	<b>02</b>	<b>01.</b>	<b>03.</b>	✓				
<i>Cashier Operations - Surveillance Camera</i>										
<b>685</b>	<b>2200</b>	<b>0405</b>	<b>02</b>	<b>01.</b>	<b>04.</b>	✓				
<i>Deposit Preparation</i>										
<b>686</b>	<b>2200</b>	<b>0405</b>	<b>02</b>	<b>02.</b>	<b>01.</b>	✓				
<b>687</b>	<b>2200</b>	<b>0405</b>	<b>02</b>	<b>02.</b>	<b>02.</b>	✓				
<b>688</b>	<b>2200</b>	<b>0405</b>	<b>02</b>	<b>02.</b>	<b>03.</b>	✓				
<b>689</b>	<b>2200</b>	<b>0405</b>	<b>02</b>	<b>02.</b>	<b>04.</b>	✓				

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August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Leisure Services</b>						<b>177</b>	<b>12</b>	<b>1</b>	<b>0</b>	<b>190</b>
<b>Audit of Cash Handling controls At Dula Gymnasium</b>										
<i>Cash Collections For Non-City Organizations</i>										
<b>690</b>	2200	0405	02	03.	01.		✓			
<i>Supervisory Review of Operations</i>										
<b>691</b>	2200	0405	02	04.	01.	✓				
<b>Internal Control Review Activity Report December 31, 2004</b>										
<i>ICR 004 - West Community Center - Cash Handling</i>										
<b>692</b>	2900	0405	04	02.	1.	✓				
<b>693</b>	2900	0405	04	02.	2.	✓				
<b>Internal Controls Review Activity Report - June 30, 2005</b>										
<i>Pittman Safekey Theft</i>										
<b>694</b>	2900	0506	03	ICR 008	1.	✓				
<b>695</b>	2900	0506	03	ICR 008	2.	✓				
<b>696</b>	2900	0506	03	ICR 008	3.	✓				
<i>Theft of Safekey Services</i>										
<b>697</b>	2900	0506	03	ICR 009	1.		✓			
<b>698</b>	2900	0506	03	ICR 009	2.		✓			
<b>699</b>	2900	0506	03	ICR 009	3.	✓				
<b>700</b>	2900	0506	03	ICR 009	4.	✓				

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August 29, 2006

						Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services						177	12	1	0	190
Internal Controls Review Activity Report - June 30, 2005										
Theft of Safekey Services										
701	2900	0506	03	ICR 009	5.	✓				
702	2900	0506	03	ICR 009	6.	✓				
703	2900	0506	03	ICR 009	7.	✓				
704	2900	0506	03	ICR 009	8.	✓				
705	2900	0506	03	ICR 009	9.	✓				
Theft at Christensen Safekey										
706	2900	0506	03	ICR 013	1.	✓				
707	2900	0506	03	ICR 013	2.	✓				
708	2900	0506	03	ICR 013	3.	✓				
709	2900	0506	03	ICR 013	4.	✓				
710	2900	0506	03	ICR 013	5.	✓				
711	2900	0506	03	ICR 013	6.	✓				

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August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Leisure Services						177	12	1	0	190
<b>Internal Controls Review Activity Report - June 30, 2005</b>										
<i>Theft at Christensen Safekey</i>										
712	2900	0506	03	ICR 013	7.	✓				
713	2900	0506	03	ICR 013	8.	✓				
714	2900	0506	03	ICR 013	9.	✓				
<i>Kit Carson Safekey Theft</i>										
715	2900	0506	03	ICR 014	1.	✓				
716	2900	0506	03	ICR 014	2.	✓				
717	2900	0506	03	ICR 014	3.	✓				
718	2900	0506	03	ICR 014	4.	✓				
719	2900	0506	03	ICR 014	5.	✓				
<i>Stupak Community Center Vending Machines</i>										
720	2900	0506	03	ICR 022	1.		✓			
721	2900	0506	03	ICR 022	2.		✓			
722	2900	0506	03	ICR 022	3.		✓			

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Leisure Services						177	12	1	0	190
<b>Internal Control Review Activity Report - December 31, 2005</b>										
<i>ICR: Department of Leisure Services – Procurement Card Misuse at Stupak Community Center</i>										
723	2900	0506	05	ICR 019	1.		✓			
724	2900	0506	05	ICR 019	2.		✓			
725	2900	0506	05	ICR 019	3.		✓			
726	2900	0506	05	ICR 019	4.		✓			
727	2900	0506	05	ICR 019	5.		✓			
728	2900	0506	05	ICR 019	6.		✓			
729	2900	0506	05	ICR 019	7.	✓				
730	2900	0506	05	ICR 019	8.	✓				
731	2900	0506	05	ICR 019	9.	✓				
<i>Neal Elementary Safekey Receipt Theft</i>										
732	2900	0506	05	ICR 021	1.	✓				
733	2900	0506	05	ICR 021	2.	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Leisure Services						177	12	1	0	190
<b>Internal Control Review Activity Report - December 31, 2005</b>										
<i>ICR: Department of Leisure Services – Procurement Card Misuse at Stupak Community Center</i>										
734	2900	0506	05	ICR 023	1.	✓				
735	2900	0506	05	ICR 023	2.	✓				
736	2900	0506	05	ICR 023	3.	✓				
737	2900	0506	05	ICR 023	4.	✓				
<b>Cash Receipts Audit</b>										
<i>Leisure Services</i>										
738		1999	03	B.	i.	✓				
739		1999	03	B.	ii.	✓				
740		1999	03	B.	iii.	✓				
<b>Department of Leisure Services - Recreation Division</b>										
<i>Master Plan</i>										
741		1999	09	A. 01.		✓				
<i>Accreditation</i>										
742		1999	09	A. 02.		✓				
<i>Corporate Challenge</i>										
743		1999	09	B. 01.	i.	✓				
744		1999	09	B. 01.	ii.	✓				



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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Leisure Services</b>					<b>177</b>	<b>12</b>	<b>1</b>	<b>0</b>	<b>190</b>
<b>Department of Leisure Services - Recreation Division</b>									
<i>Corporate Challenge</i>									
<b>745</b>	<b>1999</b>	<b>09</b>	<b>B. 01.</b>	<b>iii.</b>	✓				
<b>746</b>	<b>1999</b>	<b>09</b>	<b>B. 01.</b>	<b>iv.</b>	✓				
<i>A Team</i>									
<b>747</b>	<b>1999</b>	<b>09</b>	<b>B. 02.</b>	<b>i.</b>	✓				
<b>748</b>	<b>1999</b>	<b>09</b>	<b>B. 02.</b>	<b>ii.</b>	✓				
<b>749</b>	<b>1999</b>	<b>09</b>	<b>B. 02.</b>	<b>iii.</b>	✓				
<b>750</b>	<b>1999</b>	<b>09</b>	<b>B. 02.</b>	<b>iv.</b>	✓				
<b>751</b>	<b>1999</b>	<b>09</b>	<b>B. 02.</b>	<b>v.</b>	✓				
<i>Rafael Rivera Center Mexican Consulate</i>									
<b>752</b>	<b>1999</b>	<b>09</b>	<b>B. 03.</b>	<b>ii.</b>	✓				
<b>753</b>	<b>1999</b>	<b>09</b>	<b>B. 03.</b>	<b>iii.</b>	✓				
<b>754</b>	<b>1999</b>	<b>09</b>	<b>B. 03.</b>	<b>iv.</b>	✓				
<b>755</b>	<b>1999</b>	<b>09</b>	<b>B. 03.</b>	<b>v.</b>	✓				

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August 29, 2006

					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Leisure Services					177	12	1	0	190
<b>Department of Leisure Services - Recreation Division</b>									
<i>Rafael Rivera Center Mexican Consulate</i>									
756	1999	09	B. 03.	vi.	✓				
<i>Fees</i>									
757	1999	09	C. 01.	i.	✓				
758	1999	09	C. 01.	ii.	✓				
759	1999	09	C. 01.	iii.	✓				
760	1999	09	C. 01.	iv.	✓				
761	1999	09	C. 01.	v.	✓				
<i>Grants</i>									
762	1999	09	C. 03.		✓				
<i>Registration</i>									
763	1999	09	D. 01.	i.	✓				
764	1999	09	D. 01.	ii.	✓				
765	1999	09	D. 01.	iii.	✓				
766	1999	09	D. 01.	iv.	✓				

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August 29, 2006

					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Leisure Services</b>					<b>177</b>	<b>12</b>	<b>1</b>	<b>0</b>	<b>190</b>
<b>Department of Leisure Services - Recreation Division</b>									
<i>Survey</i>									
<b>767</b>	1999	09	D. 02.		✓				
<i>Resident Preference</i>									
<b>768</b>	1999	09	D. 03.	i.	✓				
<b>769</b>	1999	09	D. 03.	ii.	✓				
<i>Waiver</i>									
<b>770</b>	1999	09	D. 04.		✓				
<i>Cash Control</i>									
<b>771</b>	1999	09	E. 01.	i.	✓				
<b>772</b>	1999	09	E. 01.	ii.	✓				
<b>773</b>	1999	09	E. 01.	iii.	✓				
<i>Budget</i>									
<b>774</b>	1999	09	E. 02.		✓				
<i>Accounting</i>									
<b>775</b>	1999	09	E. 03.		✓				
<i>Refunds</i>									
<b>776</b>	1999	09	E. 04.		✓				
<i>Fee Waivers</i>									
<b>777</b>	1999	09	E. 05.		✓				

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August 29, 2006

					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Leisure Services</b>					<b>177</b>	<b>12</b>	<b>1</b>	<b>0</b>	<b>190</b>
<b>Department of Leisure Services - Recreation Division</b>									
<i>Safety and Security</i>									
<b>778</b>	<b>1999</b>	<b>09</b>	<b>F. 01.</b>	<b>i.</b>	✓				
<b>779</b>	<b>1999</b>	<b>09</b>	<b>F. 01.</b>	<b>ii.</b>	✓				
<b>780</b>	<b>1999</b>	<b>09</b>	<b>F. 01.</b>	<b>iii.</b>	✓				
<b>781</b>	<b>1999</b>	<b>09</b>	<b>F. 01.</b>	<b>iv.</b>	✓				
<i>Pool Rental</i>									
<b>782</b>	<b>1999</b>	<b>09</b>	<b>F. 02.</b>	<b>i.</b>	✓				
<b>783</b>	<b>1999</b>	<b>09</b>	<b>F. 02.</b>	<b>ii.</b>	✓				
<i>Employee Health</i>									
<b>784</b>	<b>1999</b>	<b>09</b>	<b>F. 03.</b>	<b>i.</b>	✓				
<b>785</b>	<b>1999</b>	<b>09</b>	<b>F. 03.</b>	<b>ii.</b>	✓				
<b>786</b>	<b>1999</b>	<b>09</b>	<b>F. 03.</b>	<b>iii.</b>	✓				
<i>Marketing</i>									
<b>787</b>	<b>1999</b>	<b>09</b>	<b>G. 01.</b>	<b>i.</b>	✓				
<b>788</b>	<b>1999</b>	<b>09</b>	<b>G. 01.</b>	<b>ii.</b>	✓				

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					Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services					177	12	1	0	190
Department of Leisure Services - Recreation Division									
Information Technology									
789	1999	09	G. 02.	i.	✓				
790	1999	09	G. 02.	ii.	✓				
Training									
791	1999	09	G. 04.	i.	✓				
792	1999	09	G. 04.	ii.	✓				
Parks and Recreation Advisory Commission									
793	1999	09	G. 05.	i.	✓				
794	1999	09	G. 05.	ii.	✓				
795	1999	09	G. 05.	iii.	✓				
Department of Leisure Services - Recreation Division - Community Schools									
Vision of Community Schools									
796	1999	10	A. 01.	i.	✓				
797	1999	10	A. 01.	ii.	✓				
798	1999	10	A. 01.	iii.	✓				
799	1999	10	A. 01.	iv.	✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Leisure Services</b>					<b>177</b>	<b>12</b>	<b>1</b>	<b>0</b>	<b>190</b>
<b>Department of Leisure Services - Recreation Division - Community Schools</b>									
<i>Reporting and Accountability</i>									
<b>800</b>	1999	10	A. 02.	i.	✓				
<b>801</b>	1999	10	A. 02.	ii.	✓				
<b>Department of Leisure Services - Recreations Division - Community Schools</b>									
<b>802</b>	1999	10	A. 02.	iii.	✓				
<b>803</b>	1999	10	A. 02.	iv.	✓				
<b>Department of Leisure Services - Recreation Division - Community Schools</b>									
<i>Excess Revenue Inequities Between Community Schools</i>									
<b>804</b>	1999	10	A. 03.	i.	✓				
<b>805</b>	1999	10	A. 03.	ii.	✓				
<b>806</b>	1999	10	A. 03.	iii.	✓				
<i>Community School Administration Offices</i>									
<b>807</b>	1999	10	B. 01.	i.	✓				
<b>808</b>	1999	10	B. 01.	ii.	✓				
<i>Track Break Program and Buildings</i>									
<b>809</b>	1999	10	B. 02.	i.	✓				
<b>810</b>	1999	10	B. 02.	ii.	✓				

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					Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services					177	12	1	0	190
Department of Leisure Services - Recreations Division - Community Schools									
Track Break Program and Buildings									
811	1999	10	B. 02.	iii.	✓				
Financial Statement Audits									
812	1999	10	C. 01.	i.	✓				
Department of Leisure Services - Recreation Division - Community Schools									
813	1999	10	C. 01.	ii.	✓				
Department of Leisure Services - Recreations Division - Community Schools									
814	1999	10	C. 01.	iii.	✓				
Playground Equipment Use Policy									
815	1999	10	C. 02.	i.	✓				
Department of Leisure Services - Recreation Division - Community Schools									
816	1999	10	C. 02.	ii.	✓				
Department of Leisure Services - Recreations Division - Community Schools									
City Network and Internet Access By Community Schools									
817	1999	10	C. 03.	i.	✓				
Equipment and Supplies Records									
818	1999	10	C. 04.	i.	✓				
Department of Leisure Services - Recreation Division - Community Schools									
819	1999	10	C. 04.	ii.	✓				
Coordination of Facilities With School Principals									
820	1999	10	D. 01.	i.	✓				
821	1999	10	D. 01.	ii.	✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Leisure Services</b>					<b>177</b>	<b>12</b>	<b>1</b>	<b>0</b>	<b>190</b>
<b>Department of Leisure Services - Recreation Division - Community Schools</b>									
<i>Coordination of Facilities With School Principals</i>									
<b>822</b>	<b>1999</b>	<b>10</b>	<b>D. 01.</b>	<b>iii.</b>	✓				
<i>Grant Identification, Writing, and Reporting</i>									
<b>823</b>	<b>1999</b>	<b>10</b>	<b>E. 01.</b>		✓				
<i>Use of Leisure Services Marketing Unit</i>									
<b>824</b>	<b>1999</b>	<b>10</b>	<b>E. 02.</b>		✓				



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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Municipal Court</b>						<b>41</b>	<b>1</b>	<b>5</b>	<b>0</b>	<b>47</b>
<b>Special Report: Municipal Court Mail Unit</b>										
<i>Municipal Court Mail Unit</i>										
<b>825</b>	<b>2300</b>	<b>0001</b>	<b>03</b>	<b>01.</b>		✓				
<b>826</b>	<b>2300</b>	<b>0001</b>	<b>03</b>	<b>02.</b>		✓				
<b>827</b>	<b>2300</b>	<b>0001</b>	<b>03</b>	<b>03.</b>		✓				
<b>828</b>	<b>2300</b>	<b>0001</b>	<b>03</b>	<b>04.</b>		✓				
<b>829</b>	<b>2300</b>	<b>0001</b>	<b>03</b>	<b>05.</b>		✓				
<b>830</b>	<b>2300</b>	<b>0001</b>	<b>03</b>	<b>06.</b>		✓				
<b>831</b>	<b>2300</b>	<b>0001</b>	<b>03</b>	<b>07.</b>		✓				
<b>832</b>	<b>2300</b>	<b>0001</b>	<b>03</b>	<b>08.</b>		✓				
<b>833</b>	<b>2300</b>	<b>0001</b>	<b>03</b>	<b>09.</b>		✓				
<b>834</b>	<b>2300</b>	<b>0001</b>	<b>03</b>	<b>10.</b>		✓				
<b>Internal Controls Review Activity Report - June 30, 2005</b>										
<i>Municipal Court Identity Theft</i>										
<b>835</b>	<b>2900</b>	<b>0506</b>	<b>03</b>	<b>ICR 015 1.</b>		✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Municipal Court</b>						<b>41</b>	<b>1</b>	<b>5</b>	<b>0</b>	<b>47</b>
<b>Internal Controls Review Activity Report - June 30, 2005</b>										
<i>Municipal Court Identity Theft</i>										
<b>836</b>	<b>2900</b>	<b>0506</b>	<b>03</b>	<b>ICR 015</b>	<b>2.</b>	✓				
<b>837</b>	<b>2900</b>	<b>0506</b>	<b>03</b>	<b>ICR 015</b>	<b>3.</b>	✓				
<b>Las Vegas Municipal Court</b>										
<i>Policy and Procedure Manuals</i>										
<b>838</b>		<b>1999</b>	<b>07</b>	<b>A. 01.</b>	<b>i.</b>	✓				
<b>839</b>		<b>1999</b>	<b>07</b>	<b>A. 01.</b>	<b>ii.</b>	✓				
<i>Training and Reference Manual</i>										
<b>840</b>		<b>1999</b>	<b>07</b>	<b>A. 02.</b>		✓				
<i>Audit Pack Retention Policy</i>										
<b>841</b>		<b>1999</b>	<b>07</b>	<b>A. 03.</b>		✓				
<i>Front Counter Operations</i>										
<b>842</b>		<b>1999</b>	<b>07</b>	<b>B. 01.</b>	<b>i.</b>	✓				
<b>843</b>		<b>1999</b>	<b>07</b>	<b>B. 01.</b>	<b>ii.</b>	✓				
<b>844</b>		<b>1999</b>	<b>07</b>	<b>B. 01.</b>	<b>iii.</b>	✓				
<i>Transaction Receipts</i>										
<b>845</b>		<b>1999</b>	<b>07</b>	<b>B. 02.</b>	<b>i.</b>	✓				
<b>846</b>		<b>1999</b>	<b>07</b>	<b>B. 02.</b>	<b>ii.</b>	✓				

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					Complete	Incomplete	Extended	Not Due	TOTAL
<b>Municipal Court</b>					<b>41</b>	<b>1</b>	<b>5</b>	<b>0</b>	<b>47</b>
<b>Las Vegas Municipal Court</b>									
<i>Transaction Receipts</i>									
<b>847</b>	1999	07	B. 02.	iii.	✓				
<i>Correspondence With Defendants</i>									
<b>848</b>	1999	07	B. 03.	i.			✓		
<b>849</b>	1999	07	B. 03.	ii.			✓		
<i>Processing of Drop Box Payments</i>									
<b>850</b>	1999	07	B. 04.		✓				
<i>Processing of Bail Refunds</i>									
<b>851</b>	1999	07	B. 05.		✓				
<i>Outstanding Bail Refund Checks</i>									
<b>852</b>	1999	07	B. 06.		✓				
<i>Physical Security of Court</i>									
<b>853</b>	1999	07	C. 01.	i.	✓				
<b>854</b>	1999	07	C. 01.	ii.	✓				
<b>855</b>	1999	07	C. 01.	iii.	✓				
<b>856</b>	1999	07	C. 01.	iv.	✓				
<i>User Passwords For Court System</i>									
<b>857</b>	1999	07	C. 02.	i.	✓				

Annual Audit Recommendation Follow-Up  
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August 29, 2006

					Complete	Incomplete	Extended	Not Due	TOTAL
<b>Municipal Court</b>					<b>41</b>	<b>1</b>	<b>5</b>	<b>0</b>	<b>47</b>
<b>Las Vegas Municipal Court</b>									
<i>User Passwords For Court System</i>									
858	1999	07	C. 02.	ii.	✓				
859	1999	07	C. 02.	iii.			✓		
<i>Court System Record Change Access and Monitoring</i>									
860	1999	07	C. 03.	i.	✓				
861	1999	07	C. 03.	ii.	✓				
862	1999	07	C. 03.	iii.	✓				
<i>Limits On Cash In Drawers</i>									
863	1999	07	C. 04.	i.	✓				
864	1999	07	C. 04.	ii.			✓		
<i>Processing of Mailed Payments</i>									
865	1999	07	C. 05.	i.	✓				
866	1999	07	C. 05.	ii.	✓				
<i>Audit Trail Reports and Monitoring</i>									
867	1999	07	D. 01.			✓			
<i>Bail Register Report Errors</i>									
868	1999	07	D. 02.				✓		

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August 29, 2006

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Municipal Court</b>						<b>41</b>	<b>1</b>	<b>5</b>	<b>0</b>	<b>47</b>
<b>Las Vegas Municipal Court</b>										
<i>Bank Reconciliations</i>										
<b>869</b>	1999	07	D. 03.			✓				
<i>Cashier Overages and Shortages</i>										
<b>870</b>	1999	07	D. 04.	i.		✓				
<b>871</b>	1999	07	D. 04.	ii.		✓				
<b>Neighborhood Services</b>						<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>Special Report: Neighborhood Services Review of Selected Issues</b>										
<i>Cell Phone Usage and Reimbursement</i>										
<b>872</b>	2300	0304	01	02.	b.	✓				
<i>Preferential Treatment</i>										
<b>873</b>	2300	0304	01	04.	a.	✓				
<b>874</b>	2300	0304	01	04.	b.	✓				
<b>875</b>	2300	0304	01	04.	c.	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Office of Business Development</b>						<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>
<b>Office of Business Development</b>										
<i>Standard Operating Procedures</i>										
<b>876</b>	201	0304	04	01.	1.	✓				
<b>877</b>	201	0304	04	01.	2.	✓				
<i>Project Administration</i>										
<b>878</b>	201	0304	04	02.	1.	✓				
<b>879</b>	201	0304	04	02.	2.	✓				
<b>880</b>	201	0304	04	02.	3.	✓				
<i>Contact Database</i>										
<b>881</b>	201	0304	04	03.	1.	✓				
<i>Management Reporting</i>										
<b>882</b>	201	0304	04	04.	1.	✓				
<b>883</b>	201	0304	04	04.	2.	✓				
<b>884</b>	201	0304	04	04.	3.	✓				
<i>Project Time Tracking</i>										
<b>885</b>	201	0304	04	05.	1.	✓				
<i>Marketing Plan</i>										
<b>886</b>	201	0304	04	06.	1.	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Office of Business Development</b>						<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>
<b>Office of Business Development</b>										
<i>Marketing Plan</i>										
<b>887</b>	201	0304	04	06.	2.	✓				
<b>888</b>	201	0304	04	06.	3.	✓				
<i>Service Feedback Program</i>										
<b>889</b>	201	0304	04	07.	1.	✓				
<b>890</b>	201	0304	04	07.	2.	✓				
<i>Coordination With Other Agencies</i>										
<b>891</b>	201	0304	04	08.	1.	✓				
<b>892</b>	201	0304	04	08.	2.	✓				
<i>Business Retention and Expansion Program</i>										
<b>893</b>	201	0304	04	09.	1.	✓				
<b>894</b>	201	0304	04	09.	2.	✓				
<b>895</b>	201	0304	04	09.	3.	✓				
<b>896</b>	201	0304	04	09.	4.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Planning and Development						11	0	0	0	11
Investigative Report: Petty Cash Theft										
Planning and Development Department						Department Director Oversight Responsibility				
897	2300	0304	03	02.	1	✓				
898	2300	0304	03	02.	2.	✓				
899	2300	0304	03	02.	3.	✓				
Petty Cash Theft										
900	Petty Cash Theft		1999	05	01.	✓				
901		1999	05	02.		✓				
902		1999	05	03.		✓				
903		1999	05	04.		✓				
904		1999	05	05.		✓				
905		1999	05	06.		✓				
906		1999	05	07.		✓				
907		1999	05	08.		✓				



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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Public Works</b>						<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35</b>
<b>Audit of Las Vegas Area Computer Traffic System (LVACTS)</b>										
<i>Performance Evaluation</i>										
<b>908</b>	1502	0001	05	A. 01.	1.	✓				
<b>909</b>	1502	0001	05	A. 01.	2.	✓				
<i>Business Resumption Plan</i>										
<b>910</b>	1502	0001	05	A. 02.	1.	✓				
<b>911</b>	1502	0001	05	A. 02.	2.	✓				
<b>912</b>	1502	0001	05	A. 02.	3.	✓				
<i>Physical Security</i>										
<b>913</b>	1502	0001	05	A. 03.	1.	✓				
<b>914</b>	1502	0001	05	A. 03.	2.	✓				
<b>915</b>	1502	0001	05	A. 03.	3.	✓				
<b>916</b>	1502	0001	05	A. 03.	4.	✓				
<i>Funding Allocation</i>										
<b>917</b>	1502	0001	05	A. 04.	3.	✓				
<i>Fund Balance</i>										
<b>918</b>	1502	0001	05	A. 05.		✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Public Works</b>						<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35</b>
<b>Audit of Las Vegas Area Computer Traffic System (LVACTS)</b>										
<i>Training</i>										
<b>919</b>	1502	0001	05	A. 06.	1.	✓				
<b>920</b>	1502	0001	05	A. 06.	2.	✓				
<b>921</b>	1502	0001	05	A. 06.	3.	✓				
<i>Overtime</i>										
<b>922</b>	1502	0001	05	A. 07.	1.	✓				
<i>System Access</i>										
<b>923</b>	1502	0001	05	B. 01.		✓				
<i>System Back-up and Restoration</i>										
<b>924</b>	1502	0001	05	B. 02.	1.	✓				
<b>925</b>	1502	0001	05	B. 02.	2.	✓				
<i>Preventive Maintenance</i>										
<b>926</b>	1502	0001	05	B. 03.		✓				
<i>Standardization of Hardware and Software</i>										
<b>927</b>	1502	0001	05	B. 04.		✓				
<i>System Monitoring</i>										
<b>928</b>	1502	0001	05	B. 05.	1.	✓				
<b>929</b>	1502	0001	05	B. 05.	2.	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Public Works</b>						<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35</b>
<b>Audit of Las Vegas Area Computer Traffic System (LVACTS)</b>										
	<i>System Monitoring</i>									
<b>930</b>	1502	0001	05	B. 05.	3.	✓				
<b>Audit of Wastewater Pollution Control Facility and Sewer Services</b>										
	<i>North Las Vegas Wastewater Treatment Fees</i>									
<b>931</b>	1501	0102	02	01.	4.	✓				
	<i>Contract File Maintenance</i>									
<b>932</b>	1501	0102	02	02.	2.	✓				
	<i>North Las Vegas Wastewater Data</i>									
<b>933</b>	1501	0102	02	03.	1.	✓				
	<i>Reclaimed Water Rates</i>									
<b>934</b>	1501	0102	02	04.	1.	✓				
<b>935</b>	1501	0102	02	04.	2.	✓				
<b>936</b>	1501	0102	02	04.	3.	✓				
	<i>WPCF Operational Performance Results</i>									
<b>937</b>	1501	0102	02	05.	1.	✓				
<b>938</b>	1501	0102	02	05.	2.	✓				
	<i>Sewer Connection Regulations</i>									
<b>939</b>	1501	0102	02	B. 01.	1.	✓				
<b>Audit of Professional Services Contracts</b>										
	<i>Selection Committee Oversight</i>									
<b>940</b>	2002	0102	10	04.	1.	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
<b>Public Works</b>						<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35</b>
<b>Audit of Professional Services Contracts</b>										
<i>Selection Committee Oversight</i>										
<b>941</b>	2002	0102	10	04.	2.	✓				
<b>Audit of Controls Over City Utility Payments And Costs</b>										
<i>Unauthorized Use Of Streetlight Circuits</i>										
<b>942</b>	2001	0405	03	07.	1.	✓				